

Portfolio Additional Estimates Statements 2018-19

Prime Minister and Cabinet Portfolio

Explanations of Additional Estimates 2018-19

OFFICE OF THE OFFICIAL SECRETARY TO THE GOVERNOR-GENERAL

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OFFICE OF THE OFFICIAL SECRETARY TO THE GOVERNOR-GENERAL

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Strategic Direction Statement for the *Office of the Official Secretary to the Governor-General (OOSGG)* can be found in the 2018-19 PB Statements. There has been no change to OOSGG's strategic direction since the publication of the 2018-19 PB Statements.

The OOSGG is seeking additional funding to address increased and ongoing workload growth, replace and maintain ageing and degraded infrastructure, and to fund an urgent project to save a vital Commonwealth heritage asset – the Marine Barracks at Admiralty House.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for OOSGG at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018-19 Budget year, including variations through *Appropriation Bills (No. 3 and No. 4)*, Special Appropriations and Special Accounts.

Table 1.1: OOSGG Resource Statement

Additional Estimates for 2018-19 as at Additional Estimates February 2019

| | <i>Actual available appropriation</i> | <i>Estimate as at Budget</i> | <i>Proposed Additional Estimates</i> | <i>Total estimate at Additional Estimates</i> |
|------------------------------------------------------|-----------------------------------------------|--------------------------------------|----------------------------------------------|-----------------------------------------------------------|
| | <i>2017-18</i> | <i>2018-19</i> | <i>2018-19</i> | <i>2018-19</i> |
| | <i>\$'000</i> | <i>\$'000</i> | <i>\$'000</i> | <i>\$'000</i> |
| Departmental | | | | |
| Annual appropriations - ordinary annual services (a) | | | | |
| Prior year appropriations available | 4,055 | 3,652 | - | 3,652 |
| Departmental appropriation | 10,932 | 12,239 | 658 | 12,897 |
| s74 External Revenue (b) | 1,779 | - | - | - |
| Departmental capital budget (c) | 391 | 390 | - | 390 |
| <i>Total departmental annual appropriations</i> | <i>17,157</i> | <i>16,281</i> | <i>658</i> | <i>16,939</i> |
| Total departmental resourcing | 17,157 | 16,281 | 658 | 16,939 |
| Administered | | | | |
| Annual appropriations - ordinary annual services (a) | | | | |
| Outcome 1 | 1,509 | 1,547 | - | 1,547 |
| Administered capital budget (d) | 3,314 | 2,684 | 1,000 | 3,684 |
| <i>Total administered annual appropriations</i> | <i>4,823</i> | <i>4,231</i> | <i>1,000</i> | <i>5,231</i> |
| <i>Total administered special appropriations</i> | <i>425</i> | <i>425</i> | <i>-</i> | <i>425</i> |
| Total administered resourcing | 5,248 | 4,656 | 1,000 | 5,656 |
| Total resourcing for OOSGG | 22,405 | 20,937 | 1,658 | 22,595 |
| | | | <i>Actual</i> | |
| | | | <i>2017-18</i> | <i>2018-19</i> |
| Average staffing level (number) | | | 83 | 80 |

All figures shown above are GST exclusive - these may not match figures in the cash flow statement. Prepared on a resourcing (i.e. appropriations available) basis.

(a) *Appropriation Act (No. 1) 2018-2019 and Appropriation Bill (No. 3) 2018-2019*

(b) *Estimated external revenue receipts under section 74 of the PGPA Act.*

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

(d) *Administered capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.*

1.3 ENTITY MEASURES

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

Table 1.2: OOSGG 2018-19 measures since Budget

| | Program | 2018-19 \$'000 | 2019-20 \$'000 | 2020-21 \$'000 | 2021-22 \$'000 |
|----------------------------------------------------------|---------|-------------------|-------------------|-------------------|-------------------|
| Expense measures | | | | | |
| Office of the Official Secretary to the Governor-General | | | | | |
| | 1.1 | 658 | 3,025 | 2,839 | 2,760 |
| | | 658 | 3,025 | 2,839 | 2,760 |
| Total expense measures | | | | | |
| | | 658 | 3,025 | 2,839 | 2,760 |
| | | 658 | 3,025 | 2,839 | 2,760 |
| Capital measures | | | | | |
| Office of the Official Secretary to the Governor-General | | | | | |
| | 1.1 | 1,000 | 828 | - | - |
| | | - | 260 | - | - |
| | | 1,000 | 1,088 | - | - |
| Total capital measures | | | | | |
| | | 1,000 | 828 | - | - |
| | | - | 260 | - | - |
| | | 1,000 | 1,088 | - | - |

Prepared on a Government Financial Statistics (fiscal) basis.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following table details the changes to the resourcing for OOSGG at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2018-19 Budget in *Appropriation Bills Nos. 3 and 4*.

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

| | Program impacted | 2018-19 \$'000 | 2019-20 \$'000 | 2020-21 \$'000 | 2021-22 \$'000 |
|------------------------------------------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| Outcome 1 | | | | | |
| Administered | | | | | |
| Annual appropriations | | | | | |
| Office of the Official Secretary to the Governor-General | 1.1 | 1,000 | 828 | - | - |
| Changes in Parameters (net increase) | | | | | |
| | 1.1 | - | 33 | 25 | 17 |
| Net impact on appropriations for Outcome 1 (administered) | | 1,000 | 861 | 25 | 17 |
| Outcome 1 | | | | | |
| Departmental | | | | | |
| Annual appropriations | | | | | |
| Office of the Official Secretary to the Governor-General | 1.1 | 658 | 3,285 | 2,839 | 2,760 |
| Changes in Parameters (net decrease) | | | | | |
| | 1.1 | - | - | - | (11) |
| Net impact on appropriations for Outcome 1 (departmental) | | 658 | 3,285 | 2,839 | 2,749 |
| Total net impact on appropriations for Outcome 1 | | 1,658 | 4,146 | 2,864 | 2,766 |

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for OOSGG through *Appropriation Bills Nos. 3 and 4*.

Table 1.4: Appropriation Bill (No. 3) 2018-19

| | 2017-18 Available \$'000 | 2018-19 Budget \$'000 | 2018-19 Revised \$'000 | Additional Estimates \$'000 | Reduced Estimates \$'000 |
|------------------------------------------------|--------------------------------|-----------------------------|------------------------------|-----------------------------------|--------------------------------|
| Administered items | | | | | |
| Outcome 1 | 4,823 | 4,231 | 5,231 | 1,000 | - |
| Total administered | 4,823 | 4,231 | 5,231 | 1,000 | - |
| Departmental programs | | | | | |
| Outcome 1 | 11,323 | 12,629 | 13,287 | 658 | - |
| Total departmental | 11,323 | 12,629 | 13,287 | 658 | - |
| Total administered and departmental | 16,146 | 16,860 | 18,518 | 1,658 | - |

Note: 2017-18 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: The performance of the Governor-General's role is facilitated through organisation and management of official duties, management and maintenance of the official household and property and administration of the Australian Honours and Awards system.

Budgeted expenses for Outcome 1

This table shows how much OOSGG intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.2.1 Budgeted expenses for Outcome 1

| | 2017-18 Actual expenses \$'000 | 2018-19 Revised estimated expenses \$'000 | 2019-20 Forw ard estimate \$'000 | 2020-21 Forw ard estimate \$'000 | 2021-22 Forw ard estimate \$'000 |
|------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|
| Program 1.1: Support for the Governor-General and Official Activities | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (<i>Appropriation Act No. 1 and Bill No. 3</i>) | 1,310 | 1,547 | 1,566 | 1,585 | 1,606 |
| Special appropriations | 425 | 425 | 425 | 425 | 425 |
| Expenses not requiring appropriation in the Budget year (b) | 1,854 | 1,218 | 1,499 | 1,513 | 1,717 |
| Administered total | 3,589 | 3,190 | 3,490 | 3,523 | 3,748 |
| Departmental expenses | | | | | |
| Departmental appropriation | 10,780 | 12,713 | 13,964 | 13,874 | 13,982 |
| s74 External Revenue (a) | 461 | 351 | 171 | - | - |
| Expenses not requiring appropriation in the Budget year (b) | 556 | 461 | 457 | 418 | 442 |
| Departmental total | 11,797 | 13,525 | 14,592 | 14,292 | 14,424 |
| Total expenses for program 1.1 | 15,386 | 16,715 | 18,082 | 17,815 | 18,172 |
| | 2017-18 | 2018-19 | | | |
| Average staffing level (number) | 83 | 80 | | | |

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act 2013*.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, audit fees, asset impairment, and loss on sale of assets.

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

Section 3: Budgeted financial statements

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Analysis of budgeted financial statements

Major changes in the financial statements of the OOSGG since the 2018-19 PB Statements are as a result of the additional appropriation received as outlined in the preceding sections.

3.1.2 Budgeted financial statements

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

| | 2017-18 Actual \$'000 | 2018-19 Revised budget \$'000 | 2019-20 Forw ard estimate \$'000 | 2020-21 Forw ard estimate \$'000 | 2021-22 Forw ard estimate \$'000 |
|------------------------------------------------------------------------------------|-----------------------------|----------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|
| EXPENSES | | | | | |
| Employee benefits | 8,064 | 7,702 | 7,649 | 7,563 | 7,694 |
| Suppliers | 3,249 | 5,431 | 6,555 | 6,380 | 6,368 |
| Depreciation and amortisation | 471 | 392 | 388 | 349 | 362 |
| Losses from asset sales | 13 | - | - | - | - |
| Total expenses | 11,797 | 13,525 | 14,592 | 14,292 | 14,424 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Other revenue | 461 | 351 | 171 | - | - |
| Total own-source revenue | 461 | 351 | 171 | - | - |
| Gains | | | | | |
| Other gains | 72 | 69 | 69 | 69 | 80 |
| Total gains | 72 | 69 | 69 | 69 | 80 |
| Total own-source income | 533 | 420 | 240 | 69 | 80 |
| Net cost of / (contribution by) services | (11,264) | (13,105) | (14,352) | (14,223) | (14,344) |
| Revenue from Government | 10,932 | 12,897 | 13,964 | 13,874 | 13,982 |
| Surplus/(deficit) attributable to the Australian Government | (332) | (208) | (388) | (349) | (362) |
| Total comprehensive income/(loss) attributable to the Australian Government | (332) | (208) | (388) | (349) | (362) |

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

Note: Impact of net cash appropriation arrangements

| | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations | 139 | 184 | - | - | - |
| less depreciation/amortisation expenses previously funded through revenue appropriations (a) | 471 | 392 | 388 | 349 | 362 |
| Total comprehensive income/(loss) - as per the statement of comprehensive income | (332) | (208) | (388) | (349) | (362) |

Prepared on Australian Accounting Standard basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where *Appropriation Act No. 1* or *Bill No. 3* revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through *Appropriation Act No. 1* or *Bill No. 3* equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

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

| | 2017-18 Actual \$'000 | 2018-19 Revised budget \$'000 | 2019-20 Forw ard estimate \$'000 | 2020-21 Forw ard estimate \$'000 | 2021-22 Forw ard estimate \$'000 |
|------------------------------------------|-----------------------------|----------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 149 | 149 | 149 | 149 | 149 |
| Trade and other receivables | 3,695 | 3,302 | 3,302 | 3,352 | 3,352 |
| Total financial assets | 3,844 | 3,451 | 3,451 | 3,501 | 3,501 |
| Non-financial assets | | | | | |
| Land and buildings | 133 | - | - | - | - |
| Property, plant and equipment | 1,477 | 1,549 | 1,766 | 1,759 | 1,856 |
| Intangibles | 382 | 701 | 747 | 748 | 689 |
| Inventories | 38 | 38 | 38 | 38 | 38 |
| Other non-financial assets | 71 | 71 | 71 | 71 | 71 |
| Total non-financial assets | 2,101 | 2,359 | 2,622 | 2,616 | 2,654 |
| Total assets | 5,945 | 5,810 | 6,073 | 6,117 | 6,155 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 547 | 548 | 548 | 548 | 548 |
| Other payables | 62 | 62 | 62 | 62 | 62 |
| Total payables | 609 | 610 | 610 | 610 | 610 |
| Provisions | | | | | |
| Employee provisions | 2,126 | 2,126 | 2,126 | 2,126 | 2,126 |
| Total provisions | 2,126 | 2,126 | 2,126 | 2,126 | 2,126 |
| Total liabilities | 2,735 | 2,736 | 2,736 | 2,736 | 2,736 |
| Net assets | 3,210 | 3,074 | 3,337 | 3,381 | 3,419 |
| EQUITY* | | | | | |
| Parent entity interest | | | | | |
| Contributed equity | 2,232 | 2,622 | 3,273 | 3,666 | 4,066 |
| Reserves | 558 | 558 | 558 | 558 | 558 |
| Retained surplus / (accumulated deficit) | 420 | (106) | (494) | (843) | (1,205) |
| Total parent entity interest | 3,210 | 3,074 | 3,337 | 3,381 | 3,419 |
| Total Equity | 3,210 | 3,074 | 3,337 | 3,381 | 3,419 |

Prepared on Australian Accounting Standard basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget Year 2018-19)

| | Retained earnings | Asset revaluation reserve | Contributed equity / capital | Total equity |
|------------------------------------------------------------------|-------------------|---------------------------|------------------------------|--------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2018 | | | | |
| Balance carried forward from previous period | 419 | 558 | 2,232 | 3,209 |
| Adjusted opening balance | 419 | 558 | 2,232 | 3,209 |
| Comprehensive income | | | | |
| Surplus/(deficit) for the period | (208) | - | - | (208) |
| Total comprehensive income | (208) | - | - | (208) |
| of which: | | | | |
| Attributable to the Australian Government | (208) | - | - | (208) |
| Transactions with owners | | | | |
| Contributions by owners | | | | |
| Departmental Capital Budget (DCB) | | | 390 | 390 |
| Other | (317) | - | - | (317) |
| Sub-total transactions with owners | (317) | - | 390 | 73 |
| Estimated closing balance as at 30 June 2019 | (106) | 558 | 2,622 | 3,074 |
| Closing balance attributable to the Australian Government | (106) | 558 | 2,622 | 3,074 |

Prepared on Australian Accounting Standards basis.

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

| | 2017-18 Actual \$'000 | 2018-19 Revised budget \$'000 | 2019-20 Forw ard estimate \$'000 | 2020-21 Forw ard estimate \$'000 | 2021-22 Forw ard estimate \$'000 |
|-------------------------------------------------------------------------|-----------------------------|----------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Appropriations | 12,087 | 13,290 | 13,964 | 13,874 | 13,982 |
| Net GST received | 242 | - | - | - | - |
| Other | 466 | 351 | 171 | - | - |
| Total cash received | 12,795 | 13,641 | 14,135 | 13,874 | 13,982 |
| Cash used | | | | | |
| Employees | 7,950 | 7,702 | 7,649 | 7,563 | 7,694 |
| Suppliers | 3,857 | 5,362 | 6,486 | 6,311 | 6,288 |
| s74 External Revenue transferred to the OPA | 2,036 | | | | |
| Total cash used | 13,843 | 13,064 | 14,135 | 13,874 | 13,982 |
| Net cash from / (used by) operating activities | (1,048) | 577 | - | - | - |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Proceeds from sales of property, plant and equipment | 23 | - | - | - | - |
| Total cash received | 23 | - | - | - | - |
| Cash used | | | | | |
| Purchase of property, plant, and equipment and intangibles | 651 | 967 | 651 | 393 | 400 |
| Total cash used | 651 | 967 | 651 | 393 | 400 |
| Net cash from / (used by) investing activities | (628) | (967) | (651) | (393) | (400) |
| FINANCING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Contributed equity | 470 | 390 | 651 | 393 | 400 |
| Total cash received | 470 | 390 | 651 | 393 | 400 |
| Net cash from/(used by) financing activities | 470 | 390 | 651 | 393 | 400 |
| Net increase/(decrease) in cash held | (1,205) | - | - | - | - |
| Cash and cash equivalents at the beginning of the reporting period | 1,354 | 149 | 149 | 149 | 149 |
| Cash and cash equivalents at the end of the reporting period | 149 | 149 | 149 | 149 | 149 |

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

| | 2017-18 Actual \$'000 | 2018-19 Revised budget \$'000 | 2019-20 Forw ard estimate \$'000 | 2020-21 Forw ard estimate \$'000 | 2021-22 Forw ard estimate \$'000 |
|------------------------------------------------------------------------------|-----------------------------|----------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|
| NEW CAPITAL APPROPRIATIONS | | | | | |
| Capital budget - Act No. 1 and Bill 3 (DCB) | 391 | 390 | 651 | 393 | 400 |
| Total new capital appropriations | 391 | 390 | 651 | 393 | 400 |
| Provided for: | | | | | |
| Purchase of non-financial assets | 391 | 390 | 651 | 393 | 400 |
| Total Items | 391 | 390 | 651 | 393 | 400 |
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| Funded by capital appropriation - DCB (a) | 470 | 390 | 651 | 393 | 400 |
| Funded internally from departmental resources (b) | 181 | 577 | - | - | - |
| TOTAL AMOUNT SPENT | 651 | 967 | 651 | 393 | 400 |
| RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE | | | | | |
| Total purchases | 651 | 967 | 651 | 393 | 400 |
| TOTAL CASH REQUIRED TO ACQUIRE ASSETS | 651 | 967 | 651 | 393 | 400 |

Prepared on Australian Accounting Standard basis.

(a) Does not include annual finance lease costs. Includes purchase from current and previous years' Departmental Capital Budgets (DCBs).

(b) Includes the following sources of funding:

- current Bill 3 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB);
- donations / gifts of non-financial assess;
- internally developed assets;
- proceeds from the sale of assets; and
- s74 External Revenue.

Table 3.6: Statement of asset movements (2018-19 Budget year)

| | Buildings \$'000 | Other property, plant and equipment \$'000 | Computer software and intangibles \$'000 | Total \$'000 |
|---------------------------------------------------------------|---------------------|--------------------------------------------------------|------------------------------------------------------|-----------------|
| As at 1 July 2018 | | | | |
| Gross book value | 133 | 2,980 | 1,255 | 4,368 |
| Accumulated depreciation/ amortisation and impairment | - | (1,503) | (873) | (2,376) |
| Opening net book balance | 133 | 1,477 | 382 | 1,992 |
| CAPITAL ASSET ADDITIONS | | | | |
| Estimated expenditure on new or replacement assets | | | | |
| By purchase - appropriation ordinary annual services (a) | - | 390 | - | 390 |
| By purchase - other | 184 | - | 393 | 577 |
| Total additions | 184 | 390 | 393 | 967 |
| Other movements | | | | |
| Depreciation/amortisation expense | - | (318) | (74) | (392) |
| Other | (317) | - | - | (317) |
| Total other movements | (317) | (318) | (74) | (709) |
| As at 30 June 2019 | | | | |
| Gross book value | - | 3,370 | 1,648 | 5,018 |
| Accumulated depreciation/ amortisation and impairment | - | (1,821) | (947) | (2,768) |
| Closing net book balance | - | 1,549 | 701 | 2,250 |

Prepared on Australian Accounting Standards basis.

(a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2018-2019* and *Bill (No. 3) 2018-2019* for depreciation/amortisation expenses, DCBs 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 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|------------------------------------------------------------------------------------|----------------|----------------|------------------|------------------|------------------|
| | Actual | Revised budget | Forward estimate | Forward estimate | Forward estimate |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT | | | | | |
| Suppliers | 1,310 | 1,547 | 1,566 | 1,585 | 1,606 |
| Personal benefits | 425 | 425 | 425 | 425 | 425 |
| Depreciation and amortisation | 1,838 | 1,218 | 1,499 | 1,513 | 1,717 |
| Write-down and impairment of assets | 16 | - | - | - | - |
| Total expenses administered on behalf of Government | 3,589 | 3,190 | 3,490 | 3,523 | 3,748 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Non-taxation revenue | | | | | |
| Sale of goods and rendering of services | 31 | 27 | 27 | 30 | 30 |
| Total non-taxation revenue | 31 | 27 | 27 | 30 | 30 |
| Total own-source revenue administered on behalf of Government | 31 | 27 | 27 | 30 | 30 |
| Total own-source income administered on behalf of Government | 31 | 27 | 27 | 30 | 30 |
| Net cost of/(contribution by) services | 3,558 | 3,163 | 3,463 | 3,493 | 3,718 |
| Surplus/(deficit) before income tax | (3,558) | (3,163) | (3,463) | (3,493) | (3,718) |
| Surplus/(deficit) after income tax | (3,558) | (3,163) | (3,463) | (3,493) | (3,718) |
| Total comprehensive income (loss) attributable to the Australian Government | (3,558) | (3,163) | (3,463) | (3,493) | (3,718) |

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 Actual \$'000 | 2018-19 Revised budget \$'000 | 2019-20 Forw ard estimate \$'000 | 2020-21 Forw ard estimate \$'000 | 2021-22 Forw ard estimate \$'000 |
|---------------------------------------------------------------|-----------------------------|----------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 1 | 1 | 1 | 1 | 1 |
| Trade and other receivables | 91 | 91 | 91 | 91 | 91 |
| Total financial assets | 92 | 92 | 92 | 92 | 92 |
| Non-financial assets | | | | | |
| Land and buildings | 136,323 | 138,781 | 140,582 | 141,556 | 142,505 |
| Property, plant and equipment | 1,540 | 1,865 | 2,035 | 2,198 | 2,418 |
| Inventories | 1,806 | 1,806 | 1,806 | 1,806 | 1,806 |
| Total non-financial assets | 139,669 | 142,452 | 144,423 | 145,560 | 146,729 |
| Total assets administered on behalf of Government | 139,761 | 142,544 | 144,515 | 145,652 | 146,821 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 209 | 209 | 209 | 209 | 209 |
| Total payables | 209 | 209 | 209 | 209 | 209 |
| Total liabilities administered on behalf of Government | 209 | 209 | 209 | 209 | 209 |
| Net assets/(liabilities) | 139,552 | 142,335 | 144,306 | 145,443 | 146,612 |

Prepared on Australian Accounting Standards basis.

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

| | 2017-18 Actual \$'000 | 2018-19 Revised budget \$'000 | 2019-20 Forw ard estimate \$'000 | 2020-21 Forw ard estimate \$'000 | 2021-22 Forw ard estimate \$'000 |
|-------------------------------------------------------------|-----------------------------|----------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Sale of goods and rendering of services | 37 | 27 | 27 | 30 | 30 |
| Total cash received | 37 | 27 | 27 | 30 | 30 |
| Cash used | | | | | |
| Personal benefits | 425 | 425 | 425 | 425 | 425 |
| Suppliers | 1,402 | 1,547 | 1,566 | 1,585 | 1,606 |
| Total cash used | 1,827 | 1,972 | 1,991 | 2,010 | 2,031 |
| Net cash from / (used by) operating activities | (1,790) | (1,945) | (1,964) | (1,980) | (2,001) |
| INVESTING ACTIVITIES | | | | | |
| Cash used | | | | | |
| Purchase of property, plant, equipment and intangibles | 3,315 | 3,684 | 3,470 | 2,650 | 2,886 |
| Total cash used | 3,315 | 3,684 | 3,470 | 2,650 | 2,886 |
| Net cash from / (used by) investing activities | (3,315) | (3,684) | (3,470) | (2,650) | (2,886) |
| Net increase/(decrease) in cash held | (5,105) | (5,629) | (5,434) | (4,630) | (4,887) |
| Cash and cash equivalents at beginning of reporting period | 1 | 1 | 1 | 1 | 1 |
| Cash from Official Public Account | | | | | |
| Account for: | | | | | |
| - Appropriations | 5,577 | 5,656 | 5,461 | 4,660 | 4,917 |
| Total cash from Official Public Account | 5,577 | 5,656 | 5,461 | 4,660 | 4,917 |
| Cash to Official Public Account | | | | | |
| - Appropriations | (472) | (27) | (27) | (30) | (30) |
| Total cash to Official Public Account | (472) | (27) | (27) | (30) | (30) |
| Cash and cash equivalents at end of reporting period | 1 | 1 | 1 | 1 | 1 |

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of administered capital budget (for the period ended 30 June)

| | 2017-18 Actual \$'000 | 2018-19 Revised budget \$'000 | 2019-20 Forw ard estimate \$'000 | 2020-21 Forw ard estimate \$'000 | 2021-22 Forw ard estimate \$'000 |
|------------------------------------------------------------------------------|-----------------------------|----------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|
| NEW CAPITAL APPROPRIATIONS | | | | | |
| Capital budget - Act 1 and Bill 3 (ACB) | 3,315 | 3,684 | 3,470 | 2,650 | 2,886 |
| Total new capital appropriations | 3,315 | 3,684 | 3,470 | 2,650 | 2,886 |
| <i>Provided for:</i> | | | | | |
| <i>Purchase of non-financial assets</i> | 3,315 | 3,684 | 3,470 | 2,650 | 2,886 |
| Total Items | 3,315 | 3,684 | 3,470 | 2,650 | 2,886 |
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| Funded by capital appropriation - ACB | 3,315 | 3,684 | 3,470 | 2,650 | 2,886 |
| TOTAL | 3,315 | 3,684 | 3,470 | 2,650 | 2,886 |
| RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE | | | | | |
| Total accrual purchases | 3,315 | 3,684 | 3,470 | 2,650 | 2,886 |
| Total cash used to acquire assets | 3,315 | 3,684 | 3,470 | 2,650 | 2,886 |

Table 3.11: Statement of administered asset movements (2018-19 Budget year)

| | Land | Buildings | Other property, plant and equipment | Total |
|---------------------------------------------------------------|----------------|---------------|----------------------------------------------|----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| As at 1 July 2018 | | | | |
| Gross book value | 102,000 | 39,603 | 1,843 | 143,446 |
| Accumulated depreciation/amortisation and impairment | - | (5,280) | (303) | (5,583) |
| Opening net book balance | 102,000 | 34,323 | 1,540 | 137,863 |
| CAPITAL ASSET ADDITIONS | | | | |
| Estimated expenditure on new or replacement assets | | | | |
| By purchase - appropriation ordinary annual services (a) | - | 3,295 | 389 | 3,684 |
| Total additions | - | 3,295 | 389 | 3,684 |
| Other movements | | | | |
| Depreciation/amortisation expense | - | (1,154) | (64) | (1,218) |
| Other | - | 317 | - | 317 |
| Total other movements | - | (837) | (64) | (901) |
| As at 30 June 2019 | | | | |
| Gross book value | 102,000 | 43,215 | 2,232 | 147,447 |
| Accumulated depreciation/amortisation and impairment | - | (6,434) | (367) | (6,801) |
| Closing net book balance | 102,000 | 36,781 | 1,865 | 140,646 |

Prepared on Australian Accounting Standards basis

- (a) "Appropriation ordinary annual services" refers to funding provided through Appropriation Act (No.1) 2018-2019 and Bill (No.3) 2018-2019 for depreciation/amortisation expenses, Administered Capital Budgets (ACBs) or other operational expenses.