

# AUSTRALIAN PESTICIDES AND VETERINARY MEDICINES AUTHORITY

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# AUSTRALIAN PESTICIDES AND VETERINARY MEDICINES AUTHORITY

## Section 1: Entity overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The Australian Pesticides and Veterinary Medicines Authority (APVMA) is established under the *Agricultural and Veterinary Chemicals (Administration) Act 1992* (Administration Act). The APVMA's principal responsibilities are described in the Administration Act and the *Agricultural and Veterinary Chemicals Code Act 1994*.

The APVMA is the independent statutory authority responsible for assessing and registering agricultural and veterinary (agvet) chemical products proposed for supply and use in Australia. The APVMA evaluates the safety and performance of chemicals intended for sale in Australia to ensure that the health and safety of people, animals, crops and the environment are protected.

Before agvet chemical products can be legally sold, supplied or used in Australia, they must be evaluated and registered by the APVMA through the National Registration Scheme for Agricultural and Veterinary Chemicals (NRS). The states and territories are responsible for regulating and managing the use of agricultural and veterinary chemical products once they are sold.

Robust risk assessment methods are used to scientifically evaluate new and existing pesticides and veterinary medicines to protect the health and safety of people, animals and the environment, and to support international trade. The APVMA aims to operate a system for regulating pesticides and veterinary medicines that is efficient, effective, open and transparent and gives opportunity for public input.

Following legislative reforms that came into effect in 2014, the APVMA continues to focus on enhancing the APVMA's business and operational functions in 2017-18 and to achieve greater efficiency and effectiveness in the chemical registration process.

As part of the Agricultural Competitiveness White Paper, the Government has introduced reforms to streamline access to agricultural and veterinary chemicals and better manage the risks these products can pose.

The APVMA has received \$7.3 million of funding over four years to implement these reforms, including reducing pre-market assessments of low risk applications for product registration; and recognising chemical assessments from comparable domestic and international regulators. The funding will provide for increased compliance activities. This budget measure also includes an entry to recognise an estimate of foregone revenue.

APVMA is also receiving \$25.6 million over six years from 2016–17 to 2021–22 for the relocation of its operations to Armidale, New South Wales, including implementing strategies to address identified risks and opportunities. The relocation is expected to take approximately two and a half years with the new Armidale office open in 2019.

APVMA will be working to ensure disruption to core business is kept to a minimum.

In addition to continuing work on the Agricultural Competitiveness White Paper reforms, and relocation, the APVMA's focus in the 2017–18 financial year, will be the continued implementation of a significant program of work to reduce administration and regulatory burdens for industry by enhancing the user experience with on-line systems.

## 1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total resources from all sources. The table summarises how resources will be applied by outcome and by administered and departmental classification.

**Table 1.1: Australian Pesticides and Veterinary Medicines Authority – Resource Statement – Budget Estimates for 2017–18 as at Budget May 2017**

	<i>2016–17 estimated actual \$'000</i>	2017–18 estimate \$'000
<b>Departmental</b>		
<b>Funds from Government</b>		
<b>Annual appropriations – ordinary annual services<sup>(a)</sup></b>		
Outcome 1	3,012	-
<b>Annual appropriations – other services – non-operating</b>		
Equity injection	137	-
<i>Total annual appropriations</i>	<b>3,149</b>	-
<b>Amounts received from related entities</b>		
Amounts from portfolio department <sup>(b)</sup>	2,378	6,128
<i>Total amounts received from related entities</i>	<b>2,378</b>	<b>6,128</b>
<b>Total funds from Government</b>	<b>5,527</b>	<b>6,128</b>
<b>Special appropriations<sup>(c)</sup></b>		
<i>Agricultural and Veterinary Chemicals (Administration) Act 1992 – s. 58</i> (6) amount payable to the APVMA	34,078	32,202
<i>Total special appropriations</i>	<b>34,078</b>	<b>32,202</b>
<b>Total funds from Government</b>	<b>39,605</b>	<b>38,330</b>
<b>Funds from industry sources</b>		
Levies, fees and charges <sup>(d)</sup>	34,078	32,202
<i>less amounts paid to the CRF</i>	(34,078)	(32,202)
<b>Total funds from industry sources</b>	<b>-</b>	<b>-</b>
<b>Funds from other sources</b>		
Interest	14	14
Other	198	201
<b>Total funds from other sources</b>	<b>212</b>	<b>215</b>
<b>Total net resourcing for APVMA</b>	<b>39,817</b>	<b>38,545</b>
	<b>2016–17</b>	<b>2017–18</b>
<b>Average staffing level (number)</b>	196	201

(a) Appropriation Bill (No. 1) 2017–18.

(b) Funding provided by the portfolio department that is not specified within the Annual Appropriation Bills as a payment to that corporate entity (for example, a grant awarded to a corporate entity from one of its portfolio department's administered programs).

Continue on next page

**Table 1.1: Australian Pesticides and Veterinary Medicines Authority – Resource Statement – Budget Estimates for 2017–18 as at Budget May 2017 (continued)**

- (c) APVMA's special appropriation is not directly appropriated as it is a corporate Commonwealth entity under the PGPA Act. Appropriations are made to the Department of Agriculture and Water Resources which are then paid to APVMA and are considered departmental for all purposes.
- (d) These charges are imposed by the *Agricultural and Veterinary Chemicals Code Act 1994* and the *Agricultural and Veterinary Chemical Products (Collection of Levy) Act 1994*. They are collected by APVMA and transferred to the CRF via the Department of Agriculture and Water Resources. This is then drawn down by the department as a Special Appropriation under the Administration Act.

CRF – Consolidated Revenue Fund

Please note: 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.

### 1.3 BUDGET MEASURES

Budget measures in Part 1 relating to the Authority are detailed in *Budget Paper No.2: Budget Measures 2017–18* and are summarised below.

**Table 1.2: Australian Pesticides and Veterinary Medicines Authority 2017–18 Budget measures**

#### Part 1: Measures announced since the 2016–17 Mid-Year Economic and Fiscal Outlook (MYEFO)

APVMA does not have any 2017–18 Budget measures.

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

Program	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
<b>Expense measures</b>					
Relocation of the Australian Pesticides and Veterinary Medicines Authority <sup>(a),(b)</sup>	1.1				
Administered expenses	-	-	-	-	-
Departmental expenses	1,732	4,382	14,059	2,450	2,572
<b>Total</b>	<b>1,732</b>	<b>4,382</b>	<b>14,059</b>	<b>2,450</b>	<b>2,572</b>
Superannuation governance and administration reform <sup>(c)</sup>	1.1				
Administered expenses	-	-	-	-	-
Departmental expenses	-	(1)	(1)	(1)	(1)
<b>Total</b>	<b>-</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>
<b>Total expense measures</b>					
Administered	-	-	-	-	-
Departmental	1,732	4,381	14,058	2,449	2,571
<b>Total</b>	<b>1,732</b>	<b>4,381</b>	<b>14,058</b>	<b>2,449</b>	<b>2,571</b>
<b>Capital measures</b>					
Relocation of the Australian Pesticides and Veterinary Medicines Authority <sup>(a),(b)</sup>	1.1				
Administered capital	-	-	-	-	-
Departmental capital	137	-	-	-	-
<b>Total</b>	<b>137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital measures</b>					
Administered	-	-	-	-	-
Departmental	137	-	-	-	-
<b>Total</b>	<b>137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(a) The measure description appears in the 2016–17 Mid-Year Economic and Fiscal Outlook under the Agriculture and Water Resources portfolio. Funding for this measure passes through the Department of Agriculture and Water Resources to the APVMA.

(b) Total funding for this measure includes \$4.481 million over three years allocated to the contingency reserve pending finalisation of costs with the Department of Finance.

(c) The measure description appears in *Budget Paper No. 2: Budget Measures 2010–11* under the Finance and Deregulation 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 which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the 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 Australian Pesticides and Veterinary Medicines Authority can be found at:

<http://apvma.gov.au/sites/default/files/publication/15851-apvma-corporate-plan-2015-19.pdf>

The most recent annual performance statement can be found at:

<http://apvma.gov.au/sites/default/files/docs/apvma-2015-16-ar.pdf> in chapter 3.



## 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: Protection of the health and safety of people, animals, the environment, and agricultural and livestock industries through regulation of pesticides and veterinary medicines.**

### Linked programs

<b>Department of Agriculture and Water Resources</b>
<b>Program:</b>
<ul style="list-style-type: none"> <li>• Program 1.10: Agricultural Resources</li> </ul>
<b>Contribution to Outcome 1 made by linked programs:</b>
The Australian Pesticides and Veterinary Medicines Authority and the Department of Agriculture and Water Resources work together to ensure the protection of the health and safety of humans, animals and the environment.
<b>Department of the Environment and Energy</b>
<b>Program:</b>
<ul style="list-style-type: none"> <li>• Program 1.6: Management of Hazardous Wastes, Substances and Pollutants</li> </ul>
<b>Contribution to Outcome 1 made by linked program:</b>
The Australian Pesticides and Veterinary Medicines Authority and the Department of the Environment and Energy work together to ensure regulation of pesticide and veterinary medicines protects Australia's environment and our environmental health.

**Table 2.1.1: Budgeted expenses for Outcome 1**

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

<b>Outcome 1: Protection of the health and safety of people, animals, the environment, and agricultural and livestock industries through regulation of pesticides and veterinary medicines.</b>					
	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
<b>Program 1.1: Australian Pesticides and Veterinary Medicines Authority</b>					
Revenue from Government					
Ordinary annual services					
(Appropriation Bill No. 1) <sup>(a)</sup>	4,744	-	-	-	-
Payment from related entities <sup>(b)</sup>	136	5,628	13,260	3,747	4,333
Special appropriations					
<i>Agricultural and Veterinary Chemicals     (Administration) Act 1992 – s. 58 (6)</i> amount payable to the APVMA	33,378	33,237	33,769	34,319	35,186
Revenues from other independent sources	212	215	218	221	224
<b>Total expenses for program 1.1</b>	<b>38,470</b>	<b>39,080</b>	<b>47,247</b>	<b>38,287</b>	<b>39,743</b>
<b>Outcome 1 totals by resource type</b>					
Revenue from Government					
Ordinary annual services					
(Appropriation Bill No. 1)	4,744	-	-	-	-
Payment from related entities	136	5,628	13,260	3,747	4,333
Special appropriations	33,378	33,237	33,769	34,319	35,186
Revenues from other independent sources	212	215	218	221	224
<b>Total expenses for Outcome 1</b>	<b>38,470</b>	<b>39,080</b>	<b>47,247</b>	<b>38,287</b>	<b>39,743</b>
	<b>2016–17</b>	<b>2017–18</b>			
<b>Average staffing level (number)</b>	196	201			

(a) Expenses funded from both 'Ordinary annual services (Appropriation Bill No. 1)' and 'Revenue from independent sources (s74)' only impact on 2016–17.

(b) 2016–17 figure includes \$1.868 million shown as Administered in the 2016–17 Appropriation Acts. 2016–17 funding is provided by the portfolio department and is specified within the Annual Appropriation Bills as a payment to APVMA.

**2.1.2 Performance criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2017–18 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 1: Protection of the health and safety of people, animals, the environment, and agricultural and livestock industries through regulation of pesticides and veterinary medicines.</b>		
<b>Program 1.1: Australian Pesticides and Veterinary Medicines Authority</b>		
<b>Objective</b>	The APVMA regulates agricultural and veterinary chemicals up to and including the point of sale to protect the health and safety of people, animals and crops, the environment and trade and support Australian primary industries.	
<b>Delivery</b>	Regulation of agricultural and veterinary chemicals is delivered through four mechanisms: <ul style="list-style-type: none"> <li>• Risk-based assessment and registration of pesticides and veterinary chemicals;</li> <li>• Identification and resolution of non-compliance up to and including the point of retail sale;</li> <li>• Licence and audit veterinary manufactures; and</li> <li>• Identification and review of the safety of existing chemicals of regulatory concern.</li> </ul>	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria<sup>(a)</sup></b>	<b>Targets</b>
2016–17	Registered chemicals are available for use by primary industries – 100 per cent timeframe performance of: <ul style="list-style-type: none"> <li>a. Product registrations;</li> <li>b. Actives; and</li> <li>c. Permits.</li> </ul>	Forecast: <ul style="list-style-type: none"> <li>a. 60 per cent</li> <li>b. 65 per cent</li> <li>c. 65 per cent</li> </ul>
2017–18	Registered chemicals are available for use by primary industries.	Proportion of applications completed by the due date. Forecast: <ul style="list-style-type: none"> <li>a. 60 per cent</li> <li>b. 65 per cent</li> <li>c. 65 per cent</li> </ul>
2018–19 and beyond	As per 2017–18.	As per 2017–18.
<b>Purposes</b>	Regulate the production of agricultural and veterinary chemicals to ensure they are safe for Australian people, animals and the environment.	

(a) Refers to updated purposes that will be reflected in the 2015–19 Corporate Plan.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2017–18 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**

Total income in 2017–18 is budgeted to be \$39.2 million, an increase of \$2.8 million compared to 2016–17 Portfolio Budget Statements (PBS). This increase is due to the Armidale relocation funding which commenced in 2016–17.

Total expenditure in 2017–18 is budgeted to be \$39.1 million, an increase of \$2.8 million on 2016–17 PBS forecast expenditure, as a result of the additional expenditure required to implement the relocation to Armidale.

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

The APVMA's forecast total asset position of \$19.0 million at 30 June 2018 is \$0.5 million higher than the estimated balance as at 30 June 2017. This is due to increased investment arising from the 2016–17 Budget measure Streamlining Agricultural and Veterinary Chemicals Regulation.

Total liabilities at 30 June 2018 are forecast to increase compared to the 30 June 2017 estimated balance, rising from \$10.9 million to \$12.0 million. This is primarily due to an increase in salary provisions.

As the APVMA's revenue can vary significantly from year-to-year as a result of fluctuations in agricultural and veterinary chemical sales, the APVMA aims to maintain equity levels that allow revenue fluctuations to be managed.

The equity target is currently set at \$7.0 million (approximately three months operating expenses). At 30 June 2018 the APVMA's equity is estimated to be \$6.0 million.

### 3.2 BUDGETED FINANCIAL STATEMENTS

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	26,018	26,000	27,702	25,713	26,609
Supplier expenses	11,060	11,352	17,781	10,774	11,635
Depreciation and amortisation	1,392	1,728	1,764	1,800	1,499
<b>Total expenses</b>	<b>38,470</b>	<b>39,080</b>	<b>47,247</b>	<b>38,287</b>	<b>39,743</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Interest	14	14	14	14	14
Other	198	201	204	207	210
<b>Total own-source revenue</b>	<b>212</b>	<b>215</b>	<b>218</b>	<b>221</b>	<b>224</b>
<b>Total own-source income</b>	<b>212</b>	<b>215</b>	<b>218</b>	<b>221</b>	<b>224</b>
<b>Net cost of (contribution by) services</b>	<b>38,258</b>	<b>38,865</b>	<b>47,029</b>	<b>38,066</b>	<b>39,519</b>
Revenue from Government					
Commonwealth contribution	4,744	5,495	13,131	3,615	4,199
Industry contributions	30,906	33,500	34,058	34,641	35,320
<b>Total revenue from Government</b>	<b>35,650</b>	<b>38,995</b>	<b>47,189</b>	<b>38,256</b>	<b>39,519</b>
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(2,608)</b>	<b>130</b>	<b>160</b>	<b>190</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(2,608)</b>	<b>130</b>	<b>160</b>	<b>190</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,392	1,400	1,408	1,417	1,426
Trade and other receivables	6,578	7,745	9,092	10,717	11,946
<b>Total financial assets</b>	<b>7,970</b>	<b>9,145</b>	<b>10,500</b>	<b>12,134</b>	<b>13,372</b>
<b>Non-financial assets</b>					
Land and buildings	1,270	945	620	295	117
Property, plant and equipment	659	510	607	450	199
Intangibles	6,917	6,988	6,127	5,234	4,164
Other	415	415	415	415	415
<b>Total non-financial assets</b>	<b>9,261</b>	<b>8,858</b>	<b>7,769</b>	<b>6,394</b>	<b>4,895</b>
<b>Total assets</b>	<b>17,231</b>	<b>18,003</b>	<b>18,269</b>	<b>18,528</b>	<b>18,267</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	4,501	4,573	4,646	4,722	4,949
Other	747	640	492	299	299
<b>Total payables</b>	<b>5,248</b>	<b>5,213</b>	<b>5,138</b>	<b>5,021</b>	<b>5,248</b>
<b>Provisions</b>					
Employee provisions	6,151	6,319	6,490	6,666	6,688
Other	481	490	500	510	-
<b>Total provisions</b>	<b>6,632</b>	<b>6,809</b>	<b>6,990</b>	<b>7,176</b>	<b>6,688</b>
<b>Total liabilities</b>	<b>11,880</b>	<b>12,022</b>	<b>12,128</b>	<b>12,197</b>	<b>11,936</b>
<b>Net assets</b>	<b>5,351</b>	<b>5,981</b>	<b>6,141</b>	<b>6,331</b>	<b>6,331</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	6,175	6,675	6,675	6,675	6,675
Reserves	1,254	1,254	1,254	1,254	1,254
Retained surplus (accumulated deficit)	(2,078)	(1,948)	(1,788)	(1,598)	(1,598)
<b>Total equity</b>	<b>5,351</b>	<b>5,981</b>	<b>6,141</b>	<b>6,331</b>	<b>6,331</b>

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

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity — summary of movement (budget year 2017–18)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2017</b>				
Balance carried forward from previous period	(2,078)	1,254	6,175	5,351
<b>Adjusted opening balance</b>	<b>(2,078)</b>	<b>1,254</b>	<b>6,175</b>	<b>5,351</b>
<b>Comprehensive income</b>				
Surplus (deficit) for the period	130	-	-	130
<b>Total comprehensive income</b>	<b>130</b>	<b>-</b>	<b>-</b>	<b>130</b>
of which:				
Attributable to the Australian Government	130	-	-	130
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental capital budget (DCB)	-	-	500	500
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>
<b>Estimated closing balance as at 30 June 2018</b>	<b>(1,948)</b>	<b>1,254</b>	<b>6,675</b>	<b>5,981</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(1,948)</b>	<b>1,254</b>	<b>6,675</b>	<b>5,981</b>

Prepared on Australian Accounting Standards basis.

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	4,744	5,495	13,131	3,615	4,199
Net GST received	1,166	1,136	1,782	1,085	1,205
Other	34,426	32,550	32,932	33,240	34,317
<b>Total cash received</b>	<b>40,336</b>	<b>39,181</b>	<b>47,845</b>	<b>37,940</b>	<b>39,721</b>
<b>Cash used</b>					
Employees	25,854	25,832	27,531	25,537	26,432
Suppliers	12,849	12,516	19,631	11,969	13,280
<b>Total cash used</b>	<b>38,703</b>	<b>38,348</b>	<b>47,162</b>	<b>37,506</b>	<b>39,712</b>
<b>Net cash from (used by) operating activities</b>	<b>1,633</b>	<b>833</b>	<b>683</b>	<b>434</b>	<b>9</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	2,272	1,325	675	425	-
<b>Total cash used</b>	<b>2,272</b>	<b>1,325</b>	<b>675</b>	<b>425</b>	<b>-</b>
<b>Net cash from (used by) investing activities</b>	<b>(2,272)</b>	<b>(1,325)</b>	<b>(675)</b>	<b>(425)</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	647	500	-	-	-
<b>Total cash received</b>	<b>647</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from (used by) financing activities</b>	<b>647</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase (decrease) in cash held</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>
Cash and cash equivalents at the beginning of the reporting period	1,384	1,392	1,400	1,408	1,417
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,392</b>	<b>1,400</b>	<b>1,408</b>	<b>1,417</b>	<b>1,426</b>

Prepared on Australian Accounting Standards basis.



**Table 3.5: Departmental capital budget statement**

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATION</b>					
Capital budget – Bill 1 (DCB)	510	500	-	-	-
<b>Total New Capital Appropriation</b>	<b>510</b>	<b>500</b>	-	-	-
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	647	500	-	-	-
<b>Total Items</b>	<b>647</b>	<b>500</b>	-	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	137	-	-	-	-
Funded internally from departmental resources <sup>(a)</sup>	1,625	825	675	425	-
Funded by capital appropriation – DCB	510	500	-	-	-
<b>TOTAL</b>	<b>2,272</b>	<b>1,325</b>	<b>675</b>	<b>425</b>	-
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	2,272	1,325	675	425	-
<b>Total cash used to acquire assets</b>	<b>2,272</b>	<b>1,325</b>	<b>675</b>	<b>425</b>	-

- (a) Includes the following sources of funding:
- annual and prior year appropriations;
  - internally developed assets;
  - section 74 Retained revenue receipts; and
  - proceeds from the sale of assets.

Consistent with information contained in the Statement of Asset Movements and the Budgeted Statement of Cash Flows.

Prepared on Australian Accounting Standards basis.

**Table 3.6: Statement of asset movements (Budget year 2017–18)**

	Building \$'000	Other property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
<b>As at 1 July 2017</b>				
Gross book value	1,877	904	10,568	13,349
Accumulated depreciation/amortisation and impairment	(607)	(245)	(3,651)	(4,503)
<b>Opening net book balance</b>	<b>1,270</b>	<b>659</b>	<b>6,917</b>	<b>8,846</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – other	25	100	1,200	1,325
<b>Total additions</b>	<b>25</b>	<b>100</b>	<b>1,200</b>	<b>1,325</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(350)	(249)	(1,129)	(1,728)
<b>Total other movements</b>	<b>(350)</b>	<b>(249)</b>	<b>(1,129)</b>	<b>(1,728)</b>
<b>As at 30 June 2018</b>				
Gross book value	1,902	1,004	11,768	14,674
Accumulated depreciation/amortisation and impairment	(957)	(494)	(4,780)	(6,231)
<b>Closing net book balance</b>	<b>945</b>	<b>510</b>	<b>6,988</b>	<b>8,443</b>

Prepared on Australian Accounting Standards basis.