Australian Building and Construction Commission

Entity resources and planned performance

Australian Building and Construction Commission

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# Australian Building and Construction Commission

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Australian Building and Construction Commission (ABCC) was re-established by the *Building and Construction Industry (Improving Productivity) Act 2016* (BCIIP Act). The ABCC commenced operations on 2 December 2016, transitioning from its predecessor agency, the Office of the Fair Work Building Industry Inspectorate, known as Fair Work Building and Construction.

The ABCC’s main objective is to impartially contribute to an improved workplace relations framework for building work to ensure that building work is carried out fairly, efficiently and productively.

In accordance with its responsibilities under the BCIIP Act, the ABCC:

* enforces workplace relations laws in the building and construction industry through the provision of education, assistance and advice, and where necessary, civil penalty litigation in the courts, and
* ensures compliance with Commonwealth Building Codes by educating the industry, monitoring compliance, and where appropriate, seeking rectification by, or sanctions against, non-compliant contractors.

### 1.2 Entity resource statement

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

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4—Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome’ table in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Australian Building and Construction Commission resource statement—Budget estimates for 2018–19 as at Budget, May 2018

|  |  |  |
| --- | --- | --- |
|  | *2017–18 Estimated actual  $'000* | 2018–19 Estimate  $'000 |
| **Departmental** |  |  |
| Annual appropriations—ordinary annual services (a) |  |  |
| Prior year appropriations available | *41,817* | 41,206 |
| Departmental appropriation (b) | *32,412* | 32,280 |
| s74 Retained revenue receipts (c) | *370* | 370 |
| Departmental Capital Budget (d) | *441* | 441 |
| Total departmental annual appropriations | *75,040* | 74,297 |
| ***Total departmental resourcing*** | ***75,040*** | **74,297** |
| **Total resourcing for Australian Building and Construction Commission** | ***75,040*** | **74,297** |
|  |  |  |
|  | *2017–18* | 2018–19 |
| **Average staffing level (number)** | *155* | 155 |

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

Please note: All figures shown above are GST exclusive—these may not match figures in the cash flow statement.

1. Appropriation Bill (No.1) 2018–19.
2. Excludes Departmental Capital Budget (DCB).
3. Estimated retained revenue receipts under section 74 of the PGPA Act.
4. DCBs are not separately identified in Appropriation Bill (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’.

### 1.3 Budget measures

Budget measures in Part 1 relating to the Australian Building and Construction Commission are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Entity 2018–19 Budget measures

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Program | 2017–18 $'000 | 2018–19 $'000 | 2019–20 $'000 | 2020–21 $'000 | 2021–22 $'000 |
| **Expense measures** |  |  |  |  |  |  |
| Commonwealth Ombudsman — additional funding (a) | 1.1 |  |  |  |  |  |
| Administered expenses |  | - | - | - | - | - |
| Departmental expenses |  | (110) | (110) | (110) | (110) | (110) |
| **Total** |  | **(110)** | **(110)** | **(110)** | **(110)** | **(110)** |
| **Total expense measures** |  |  |  |  |  |  |
| Administered |  | - | - | - | - | - |
| Departmental |  | (110) | (110) | (110) | (110) | (110) |
| **Total** |  | **(110)** | **(110)** | **(110)** | **(110)** | **(110)** |

Prepared on a Government Finance Statistics (fiscal) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1. The lead entity for this measure is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in *Budget Paper No. 2* under the Prime Minister and Cabinet portfolio.

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

The Australian Building and Construction Commission have no other measures not previously reported in a portfolio statement. For this reason, Part 2 of Table 1.2 is not presented.

## 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 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 Australian Building and Construction Commission can be found at: [www.abcc.gov.au/about/accountability-and-reporting/corporate-plan-2016-17](https://www.abcc.gov.au/about/accountability-and-reporting/corporate-plan-2016-17).

The most recent annual performance statement can be found at: <https://www.abcc.gov.au/about/accountability-and-reporting/annual-report-series/abcc-annual-report-2016-17>.

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Enforce workplace relations laws in the building and construction industry and ensure compliance with those laws by all participants in the building and construction industry through the provision of education, assistance and advice. |

#### 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.

Table 2.1.1: Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1: Enforce workplace relations laws in the building and construction industry and ensure compliance with those laws by all participants in the building and construction industry through the provision of education, assistance and advice.** | | | | | |
|  | 2017–18 Estimated actual $'000 | 2018–19 Budget  $'000 | 2019–20 Forward estimate $'000 | 2020–21 Forward estimate $'000 | 2021–22 Forward estimate $'000 |
| **Program 1.1: Education Services and Compliance Activities** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 32,412 | 32,280 | 32,293 | 33,026 | 33,807 |
| s74 Retained revenue receipts (a) | 370 | 370 | 370 | 370 | 370 |
| Expenses not requiring appropriation in the Budget year (b) | 1,372 | 1,334 | 1,452 | 1,479 | 1,479 |
| **Departmental total** | 34,154 | 33,984 | 34,115 | 34,875 | 35,656 |
| **Total expenses for Program 1.1** | **34,154** | **33,984** | **34,115** | **34,875** | **35,656** |
| **Outcome 1 Totals by appropriation type** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 32,412 | 32,280 | 32,293 | 33,026 | 33,807 |
| s74 Retained revenue receipts (a) | 370 | 370 | 370 | 370 | 370 |
| Expenses not requiring appropriation in the Budget year (b) | 1,372 | 1,334 | 1,452 | 1,479 | 1,479 |
| **Departmental total** | 34,154 | 33,984 | 34,115 | 34,875 | 35,656 |
| **Total expenses for Outcome 1** | **34,154** | **33,984** | **34,115** | **34,875** | **35,656** |
|  |  |  |  |  |  |
|  | 2017–18 | 2018–19 |  |  |  |
| **Average staffing level (number)** | 155 | 155 |  |  |  |

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, and audit fees.

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

Table 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 2018–19 Budget measures have created new programs or materially changed existing programs.

| Outcome 1—Enforce workplace relations laws in the building and construction industry and ensure compliance with those laws by all participants in the building and construction industry through the provision of education, assistance and advice. | | |
| --- | --- | --- |
| **Program 1.1—Education, compliance and enforcement**  To educate building industry participants in order to promote compliance with workplace laws. | | |
| **Purpose** | In accordance with its responsibilities under the Building and Construction Industry (Improving Productivity) Act 2016, the ABCC:   1. enforces workplace relations laws in the building and construction industry through the provision of education, assistance and advice, and where necessary, civil penalty litigation in the courts, and 2. ensures compliance with Building Codes by educating the industry, monitoring compliance, and where appropriate, seeking rectification by, or sanctions against, non-compliant contractors. | |
| **Delivery** | * Provide education, assistance and advice to building industry participants. * Conduct inspections and audits involving Building Codes, and where appropriate, seek rectification by or sanctions against non-compliant contractors. * Investigate claims regarding alleged breaches of workplace laws and undertake targeted activities, and where necessary, litigate to enforce compliance with workplace laws. | |
| **Performance information** | | |
| **Year** | **Performance criteria** | **Targets** |
| 2017–18 | Surveyed stakeholders are satisfied or highly satisfied with the quality and timeliness of advice and assistance provided | 75%  **Assessment:** On track |
|  | Number of formal presentations delivered to stakeholders | 150 **Assessment:** On track |
|  | Surveyed stakeholders indicate that presentations, advice and/or materials provided by ABCC have improved their understanding of workplace rights and responsibilities | 75% **Assessment:** On track |
|  | Compliance activities to improve compliance with the Building Codes | 300 **Assessment:** On track |
|  | Legal proceedings in court within 12 months of complaint being initiated | 75%  **Assessment:** On track |
| 2018–19 | Surveyed stakeholders are satisfied or highly satisfied with the quality and timeliness of advice and assistance provided | 80% |
|  | Number of formal presentations delivered to stakeholders | 150 |
|  | Surveyed stakeholders indicate that tools and resources provided by ABCC have improved their understanding of workplace rights and responsibilities | 75% |
|  | Activities to improve compliance with designated building laws and the Building Codes | 450 |
|  | Average time taken to commence civil penalty proceeding | <12 months |
| 2019–20 and beyond | As per 2018–19 | As per 2018–19 |
| **Material changes to Program 1.1 resulting from the following measures:**  Nil | | |

## Section 3: Budgeted financial statements

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

### 3.1 Budgeted financial statements

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

The Agency Resource Statement (Table 1.1) details the total appropriation available to an agency from all sources. For departmental operating appropriations (outputs) this includes carry-forward amounts as well as amounts appropriated at Budget. The difference between the agency resource statement and the sum of all payments made at the departmental outputs level is the expected carry-forward amount of resources for the 2018–19 Budget year, including amounts related to meeting future employee entitlement obligations.

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

The Australian Building and Construction Commission is budgeting for an operating loss equal to the unappropriated depreciation and amortisation expense of $1.3 million for the 2018–19 financial year.

Total revenues are estimated to be $32.7 million and total expenses $34.0 million.

Total assets at the end of the 2018–19 financial year are estimated to be $47.5 million. The majority of the assets represent receivables (appropriations receivable) and property fit outs. Asset acquisitions are planned in Information Technology equipment and systems.

Total liabilities for 2018–19 are estimated at $6.8 million. The largest liability item is accrued employee entitlements.

### 3.2. Budgeted financial statements tables

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

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 2017–18 Estimated actual $'000 | 2018–19 Budget  $'000 | | 2019–20 Forward estimate $'000 | | 2020–21 Forward estimate $'000 | | 2021–22 Forward estimate $'000 | |
| **EXPENSES** |  |  | |  | |  | |  | |
| Employee benefits | 18,637 | 18,936 | | 19,079 | | 19,237 | | 19,750 | |
| Suppliers | 14,180 | 13,749 | | 13,619 | | 14,194 | | 14,462 | |
| Depreciation and amortisation (a) | 1,337 | 1,299 | | 1,417 | | 1,444 | | 1,444 | |
| **Total expenses** | **34,154** | **33,984** | | **34,115** | | **34,875** | | **35,656** | |
| **LESS:** |  |  | |  | |  | |  | |
| **OWN-SOURCE INCOME** |  |  | |  | |  | |  | |
| **Own-source revenue** |  |  | |  | |  | |  | |
| Other | 405 | 405 | | 405 | | 405 | | 405 | |
| **Total own-source revenue** | **405** | **405** | | **405** | | **405** | | **405** | |
| **Total own-source income** | **405** | **405** | | **405** | | **405** | | **405** | |
| **Net (cost of)/contribution by services** | **(33,749)** | **(33,579)** | | **(33,710)** | | **(34,470)** | | **(35,251)** | |
| Revenue from Government | 32,412 | 32,280 | | 32,293 | | 33,026 | | 33,807 | |
| **Surplus/(deficit) attributable to the  Australian Government** | **(1,337)** | **(1,299)** | | **(1,417)** | | **(1,444)** | | **(1,444)** | |
| **OTHER COMPREHENSIVE INCOME** |  |  | |  | |  | |  | |
| Changes in asset revaluation surplus | - | - | | - | | - | | - | |
| **Total other comprehensive income** | **-** | - | | **-** | | **-** | | **-** | |
| **Total comprehensive income/(loss)** | **(1,337)** | **(1,299)** | | **(1,417)** | | **(1,444)** | | **(1,444)** | |
| **Total comprehensive income/(loss)  attributable to the Australian Government** | **(1,337)** | **(1,299)** | | **(1,417)** | | **(1,444)** | | **(1,444)** | |
|  |  |  | |  | |  | |  | |
| **Note: Impact of net cash appropriation arrangements** | | |  | |  | |  | |
|  | 2017–18 $'000 | 2018–19 $'000 | | 2019–20 $'000 | | 2020–21 $'000 | | 2021–22 $'000 | |
| **Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations** | **-** | **-** | | **-** | | **-** | | **-** | |
| less depreciation/amortisation expenses previously funded through revenue appropriations (a) | 1,337 | 1,299 | | 1,417 | | 1,444 | | 1,444 | |
| **Total comprehensive income/(loss)—as per the statement of comprehensive income** | **(1,337)** | **(1,299)** | | **(1,417)** | | **(1,444)** | | **(1,444)** | |

1. From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Estimated actual $'000 | 2018–19 Budget  $'000 | 2019–20 Forward estimate $'000 | 2020–21 Forward estimate $'000 | 2021–22 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 154 | 154 | 154 | 154 | 154 |
| Trade and other receivables | 41,302 | 40,673 | 40,258 | 40,258 | 40,258 |
| ***Total financial assets*** | ***41,456*** | ***40,827*** | ***40,412*** | ***40,412*** | ***40,412*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 5,603 | 4,498 | 3,819 | 2,569 | 1,319 |
| Property, plant and equipment | 239 | 679 | 660 | 873 | 1,089 |
| Intangibles | 753 | 1,189 | 1,325 | 1,361 | 1,397 |
| Other non-financial assets | 306 | 306 | 306 | 306 | 306 |
| ***Total non-financial assets*** | ***6,901*** | ***6,672*** | ***6,110*** | ***5,109*** | ***4,111*** |
| **Total assets** | **48,357** | **47,499** | **46,522** | **45,521** | **44,523** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 2,422 | 2,422 | 2,422 | 2,422 | 2,422 |
| Other payables | 630 | 630 | 630 | 630 | 630 |
| ***Total payables*** | ***3,052*** | ***3,052*** | ***3,052*** | ***3,052*** | ***3,052*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 3,657 | 3,657 | 3,657 | 3,657 | 3,657 |
| Other provisions | 69 | 69 | 69 | 69 | 69 |
| ***Total provisions*** | ***3,726*** | ***3,726*** | ***3,726*** | ***3,726*** | ***3,726*** |
| **Total liabilities** | **6,778** | **6,778** | **6,778** | **6,778** | **6,778** |
| **Net assets** | **41,579** | **40,721** | **39,744** | **38,743** | **37,745** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 5,523 | 5,964 | 6,404 | 6,847 | 7,293 |
| Retained surplus (accumulated deficit) | 36,056 | 34,757 | 33,340 | 31,896 | 30,452 |
| ***Total parent entity interest*** | ***41,579*** | ***40,721*** | ***39,744*** | ***38,743*** | ***37,745*** |
| **Total equity** | **41,579** | **40,721** | **39,744** | **38,743** | **37,745** |

\*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 2018–19)

|  |  |  |  |
| --- | --- | --- | --- |
|  | Retained earnings $'000 | Contributed equity/capital $'000 | Total equity    $'000 |
| **Opening balance as at 1 July 2018** |  |  |  |
| Balance carried forward from previous period | 36,056 | 5,523 | 41,579 |
| ***Adjusted opening balance*** | ***36,056*** | ***5,523*** | ***41,579*** |
| **Comprehensive income** |  |  |  |
| Surplus/(deficit) for the period | (1,299) | - | (1,299) |
| ***Total comprehensive income*** | ***(1,299)*** | ***-*** | ***(1,299)*** |
| of which: |  |  |  |
| Attributable to the Australian Government | (1,299) | - | (1,299) |
| **Transactions with owners** |  |  |  |
| ***Contributions by owners*** |  |  |  |
| Departmental Capital Budget (DCB) | - | 441 | 441 |
| ***Sub-total transactions with owners*** | ***-*** | ***441*** | ***441*** |
| **Estimated closing balance as at 30 June 2019** | **34,757** | **5,964** | **40,721** |
| Less: non-controlling interests | - | - | - |
| **Closing balance attributable to the  Australian Government** | **34,757** | **5,964** | **40,721** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Estimated actual $'000 | 2018–19 Budget  $'000 | 2019–20 Forward estimate $'000 | 2020–21 Forward estimate $'000 | 2021–22 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 33,023 | 32,909 | 32,708 | 33,026 | 33,807 |
| Other | 370 | 370 | 370 | 370 | 370 |
| ***Total cash received*** | ***33,393*** | ***33,279*** | ***33,078*** | ***33,396*** | ***34,177*** |
| **Cash used** |  |  |  |  |  |
| Employees | 18,637 | 18,936 | 19,079 | 19,237 | 19,750 |
| Suppliers | 14,145 | 13,714 | 13,584 | 14,159 | 14,427 |
| ***Total cash used*** | ***32,782*** | ***32,650*** | ***32,663*** | ***33,396*** | ***34,177*** |
| **Net cash from/(used by) operating activities** | **611** | **629** | **415** | **-** | **-** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Other | - | - | - | - | - |
| ***Total cash received*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and equipment and intangibles | 1,052 | 1,070 | 855 | 443 | 446 |
| ***Total cash used*** | ***1,052*** | ***1,070*** | ***855*** | ***443*** | ***446*** |
| **Net cash from/(used by) investing activities** | **(1,052)** | **(1,070)** | **(855)** | **(443)** | **(446)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 441 | 441 | 440 | 443 | 446 |
| ***Total cash received*** | ***441*** | ***441*** | ***440*** | ***443*** | ***446*** |
| **Cash used** |  |  |  |  |  |
| Other | - | - | - | - | - |
| ***Total cash used*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| **Net cash from/(used by) financing activities** | **441** | **441** | **440** | **443** | **446** |
| **Net increase/(decrease) in cash held** | **-** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 154 | 154 | 154 | 154 | 154 |
| **Cash and cash equivalents at the end of the reporting period** | **154** | **154** | **154** | **154** | **154** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Estimated actual $'000 | 2018–19 Budget  $'000 | 2019–20 Forward estimate $'000 | 2020–21 Forward estimate $'000 | 2021–22 Forward estimate $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget—Bill 1 (DCB) | 441 | 441 | 440 | 443 | 446 |
| **Total new capital appropriations** | **441** | **441** | **440** | **443** | **446** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | *441* | *441* | *440* | *443* | *446* |
| ***Total items*** | ***441*** | ***441*** | ***440*** | ***443*** | ***446*** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriation—DCB (a) | 441 | 441 | 440 | 443 | 446 |
| Funded internally from departmental resources (b) | 611 | 629 | 415 | - | - |
| **TOTAL** | **1,052** | **1,070** | **855** | **443** | **446** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 1,052 | 1,070 | 855 | 443 | 446 |
| **Total cash used to acquire assets** | **1,052** | **1,070** | **855** | **443** | **446** |

1. Does not include annual finance lease costs. Includes purchases from current and previous years’ Departmental Capital Budgets (DCBs).
2. Includes the following sources of funding:

* current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB), and
* s74 Retained revenue receipts.

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Buildings   $'000 | Other property, plant and equipment $'000 | Computer software and intangibles $'000 | Total   $'000 |
| **As at 1 July 2018** |  |  |  |  |
| Gross book value | 15,827 | 1,315 | 1,611 | 18,753 |
| Accumulated depreciation/ amortisation and impairment | (10,224) | (1,076) | (858) | (12,158) |
| **Opening net book balance** | **5,603** | **239** | **753** | **6,595** |
| **Capital asset additions** |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |
| By purchase—appropriation equity (a) | - | 570 | 500 | 1,070 |
| **Total additions** | **-** | **570** | **500** | **1,070** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (1,105) | (130) | (64) | (1,299) |
| **Total other movements** | **(1,105)** | **(130)** | **(64)** | **(1,299)** |
| **As at 30 June 2019** |  |  |  |  |
| Gross book value | 15,827 | 1,885 | 2,111 | 19,823 |
| Accumulated depreciation/ amortisation and impairment | (11,329) | (1,206) | (922) | (13,457) |
| **Closing net book balance** | **4,498** | **679** | **1,189** | **6,366** |

1. ‘Appropriation equity’ refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2018–19.

Prepared on Australian Accounting Standards basis.

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

The Australian Building and Construction Commission has no income and expenses administered on behalf of government. For this reason, Table 3.7 is not presented.

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

The Australian Building and Construction Commission has no administered assets or liabilities. For this reason, Table 3.8 is not presented.

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

The Australian Building and Construction Commission has no administered cash flows. For this reason, Table 3.9 is not presented.

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

The Australian Building and Construction Commission has no administered capital budget. For this reason, Table 3.10 is not presented.

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

The Australian Building and Construction Commission has no administered non-financial assets. For this reason, Table 3.11 is not presented.