

# **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 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
- 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, 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 1' tables 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 2017–18 as at Budget May 2017**

	2016–17 Estimated actual \$'000	2017–18 Estimate \$'000
<b>Departmental</b>		
Annual appropriations—ordinary annual services (a)		
Prior year appropriations available (b)	45,609	38,594
Departmental appropriation (c)	33,039	32,522
s 74 retained revenue receipts (d)	370	370
Departmental capital budget (e)	448	441
Annual appropriations—other services—non-operating (f)		
Equity injection	150	-
<i>Total departmental annual appropriations</i>	<b>79,616</b>	<b>71,927</b>
<b>Total departmental resourcing</b>	<b>79,616</b>	<b>71,927</b>
<b>Total resourcing for Australian Building and Construction Commission</b>	<b>79,616</b>	<b>71,927</b>
	2016–17	2017–18
<b>Average staffing level (number)</b>	137	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.

- (a) Appropriation Bill (No.1) 2017–18.
- (b) 2016–17 excludes \$19.32m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act)
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (e) Departmental capital budgets 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'.
- (f) Appropriation Bill (No. 2) 2017–18.

### **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 2017–18 Budget measures**

Australian Building and Construction Commission does not have any new measures since the 2016–17 MYEFO, or any other measures not previously reported in a portfolio statement. For this reason 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](http://www.abcc.gov.au/about/accountability-and-reporting/corporate-plan-2016-17).

The most recent annual performance statement can be found at: [www.abcc.gov.au/about/accountability-and-reporting/fwbc-annual-report-2015-16/annual-performance-statements](http://www.abcc.gov.au/about/accountability-and-reporting/fwbc-annual-report-2015-16/annual-performance-statements).



## 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: Enforce workplace relations law 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**

<b>Outcome 1: Compliance with workplace relations legislation by employees and employers through advice, education and where necessary enforcement.</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: Education Services and Compliance Activities</b>					
Departmental expenses					
Departmental appropriation	33,039	32,522	32,390	32,519	33,292
s74 Retained revenue receipts (a)	370	370	370	370	370
Expenses not requiring appropriation in the Budget year (b)	6,176	1,275	1,439	1,439	1,439
<b>Departmental total</b>	<b>39,585</b>	<b>34,167</b>	<b>34,199</b>	<b>34,328</b>	<b>35,101</b>
<b>Total expenses for Program 1.1</b>	<b>39,585</b>	<b>34,167</b>	<b>34,199</b>	<b>34,328</b>	<b>35,101</b>
<b>Outcome 1 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	33,039	32,522	32,390	32,519	33,292
s74 Retained revenue receipts (a)	370	370	370	370	370
Expenses not requiring appropriation in the Budget year (b)	6,176	1,275	1,439	1,439	1,439
<b>Departmental total</b>	<b>39,585</b>	<b>34,167</b>	<b>34,199</b>	<b>34,328</b>	<b>35,101</b>
<b>Total expenses for Outcome 1</b>	<b>39,585</b>	<b>34,167</b>	<b>34,199</b>	<b>34,328</b>	<b>35,101</b>
<b>Average staffing level (number)</b>					
	2016–17	2017–18			
	137	155			

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees and approved 2016–17 operating loss.

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 2017–18 Budget measures have created new programs or materially changed existing programs.

<b>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.</b>		
<b>Program 1.1—Education, compliance and enforcement</b>		
To educate building industry participants in order to promote compliance with workplace laws.		
<b>Purpose</b>	In accordance with its responsibilities under the <i>Building and Construction Industry (Improving Productivity) Act 2016</i> , the ABCC: <ol style="list-style-type: none"> <li>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</li> <li>2. ensures compliance with Building Codes by educating the industry, monitoring compliance, and where appropriate, seeking rectification by, or sanctions against, non-compliant contractors.</li> </ol>	
<b>Delivery</b>	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.	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2016–17	Enforcement and Compliance: Ensure compliance with workplace laws and the Commonwealth Building Codes 2013 and 2016: <ul style="list-style-type: none"> <li>• Legal proceedings in court within 12 months of complaint being lodged</li> <li>• Percentage of clients who are satisfied or highly satisfied with the quality and timeliness of advice and assistance provided</li> <li>• Compliance activities to improve compliance with the Commonwealth Building Codes 2013 and 2016</li> </ul>	75% <b>Assessment:</b> On track  75% <b>Assessment:</b> Not on track to meet the target <sup>1</sup>  300 <b>Assessment:</b> On track
	Stakeholders: Engagement to promote high levels of compliance among stakeholders <ul style="list-style-type: none"> <li>• Formal presentations delivered to stakeholders</li> </ul>	125 <b>Assessment:</b> On track

<sup>1</sup> As a result of the agency’s transition from FWBC to the ABCC on 2 December 2016 there has been an unusually high volume of requests for advice and assistance, the majority of which relate to new areas of agency responsibility. As training and resources continue to be delivered to staff members on these new areas, we expect to see client satisfaction return to the usual high levels achieved by the agency.

<b>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.</b>		
<b>Program 1.1—Education, compliance and enforcement</b>		
To educate building industry participants in order to promote compliance with workplace laws.		
	<ul style="list-style-type: none"> <li>Percentage of surveyed industry participants satisfied or highly satisfied with contact by ABCC aimed at promoting appropriate standards of conduct.</li> </ul>	75% <b>Assessment:</b> On track
2017–18	Surveyed stakeholders are satisfied or highly satisfied with the quality and timeliness of advice and assistance provided.	75%
	Number of formal presentations delivered to stakeholders.	150
	Surveyed stakeholders indicate that presentations, advice and/or materials provided by ABCC have improved their understanding of workplace rights and responsibilities.	75%
	Compliance activities to improve compliance with the Building Codes.	300
	Legal proceedings in court within 12 months of complaint being initiated.	75%
2018–19 and beyond	As per 2017–18	As per 2017–18
<b>Material changes to Program 1.1 resulting from the following measures:</b>		
Nil		

## 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**

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. As agencies incur and are funded for future liabilities and employee entitlements, the total amount of departmental operating appropriation available to an agency is unlikely to be fully utilised in the Budget year. 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 2017–18 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 \$1.2 million for the 2017–18 financial year.

Total revenues are estimated to be \$32.9 million and total expenses \$34.2 million.

Total assets at the end of the 2017–18 financial year are estimated to be \$46.1 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 2017–18 are estimated at \$7.0 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**

	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	19,724	18,637	18,936	19,079	19,237
Suppliers	18,820	14,290	13,859	13,845	14,460
Depreciation and amortisation	1,041	1,240	1,404	1,404	1,404
<b>Total expenses</b>	<b>39,585</b>	<b>34,167</b>	<b>34,199</b>	<b>34,328</b>	<b>35,101</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other	370	370	370	370	370
<b>Total own-source revenue</b>	<b>370</b>	<b>370</b>	<b>370</b>	<b>370</b>	<b>370</b>
<b>Gains</b>					
Other	35	35	35	35	35
<b>Total gains</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>
<b>Total own-source income</b>	<b>405</b>	<b>405</b>	<b>405</b>	<b>405</b>	<b>405</b>
<b>Net cost of/contribution by services</b>	<b>39,180</b>	<b>33,762</b>	<b>33,794</b>	<b>33,923</b>	<b>34,696</b>
Revenue from Government	33,039	32,522	32,390	32,519	33,292
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(6,141)</b>	<b>(1,240)</b>	<b>(1,404)</b>	<b>(1,404)</b>	<b>(1,404)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>(6,141)</b>	<b>(1,240)</b>	<b>(1,404)</b>	<b>(1,404)</b>	<b>(1,404)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(6,141)</b>	<b>(1,240)</b>	<b>(1,404)</b>	<b>(1,404)</b>	<b>(1,404)</b>

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

	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>(5,100)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	1,041	1,240	1,404	1,404	1,404
<b>Total comprehensive income/(loss) —as per the statement of comprehensive income</b>	<b>(6,141)</b>	<b>(1,240)</b>	<b>(1,404)</b>	<b>(1,404)</b>	<b>(1,404)</b>

(a) 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)**

	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	314	314	314	314	314
Trade and other receivables	38,525	38,216	37,487	37,816	37,816
<b>Total financial assets</b>	<b>38,839</b>	<b>38,530</b>	<b>37,801</b>	<b>38,130</b>	<b>38,130</b>
<b>Non-financial assets</b>					
Land and buildings	6,363	5,458	4,522	3,586	2,650
Property, plant and equipment	313	175	557	480	735
Intangibles	989	1,542	1,862	1,582	1,302
Other non-financial assets	322	322	322	322	322
<b>Total non-financial assets</b>	<b>7,987</b>	<b>7,497</b>	<b>7,263</b>	<b>5,970</b>	<b>5,009</b>
<b>Total assets</b>	<b>46,826</b>	<b>46,027</b>	<b>45,064</b>	<b>44,100</b>	<b>43,139</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,652	2,652	2,652	2,652	2,652
Other payables	363	363	363	363	363
<b>Total payables</b>	<b>3,015</b>	<b>3,015</b>	<b>3,015</b>	<b>3,015</b>	<b>3,015</b>
<b>Provisions</b>					
Employee provisions	4,034	4,034	4,034	4,034	4,034
Other provisions	-	-	-	-	-
<b>Total provisions</b>	<b>4,034</b>	<b>4,034</b>	<b>4,034</b>	<b>4,034</b>	<b>4,034</b>
Liabilities included in disposal groups held for sale	-	-	-	-	-
<b>Total liabilities</b>	<b>7,049</b>	<b>7,049</b>	<b>7,049</b>	<b>7,049</b>	<b>7,049</b>
<b>Net assets</b>	<b>39,777</b>	<b>38,978</b>	<b>38,015</b>	<b>37,051</b>	<b>36,090</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	5,082	5,523	5,964	6,404	6,847
Reserves	-	-	-	-	-
Retained surplus (accumulated deficit)	34,695	33,455	32,051	30,647	29,243
<b>Total parent entity interest</b>	<b>39,777</b>	<b>38,978</b>	<b>38,015</b>	<b>37,051</b>	<b>36,090</b>
<b>Total equity</b>	<b>39,777</b>	<b>38,978</b>	<b>38,015</b>	<b>37,051</b>	<b>36,090</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 \$'000	Contributed equity/capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2017</b>			
Balance carried forward from previous period	34,695	5,082	39,777
<b>Adjusted opening balance</b>	<b>34,695</b>	<b>5,082</b>	<b>39,777</b>
<b>Comprehensive income</b>			
Surplus/(deficit) for the period	(1,240)	-	(1,240)
<b>Total comprehensive income</b>	<b>(1,240)</b>	<b>-</b>	<b>(1,240)</b>
of which:			
Attributable to the Australian Government	(1,240)	-	(1,240)
<b>Transactions with owners</b>			
<b>Contributions by owners</b>			
Equity injection—Appropriation	-	-	-
Departmental capital budget (DCB)	-	441	441
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>441</b>	<b>441</b>
<b>Estimated closing balance as at 30 June 2018</b>	<b>33,455</b>	<b>5,523</b>	<b>38,978</b>
Less: non-controlling interests	-	-	-
<b>Closing balance attributable to the Australian Government</b>	<b>33,455</b>	<b>5,523</b>	<b>38,978</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	40,054	32,831	33,119	32,190	33,292
Other	691	691	690	740	370
<b>Total cash received</b>	<b>40,745</b>	<b>33,522</b>	<b>33,809</b>	<b>32,930</b>	<b>33,662</b>
<b>Cash used</b>					
Employees	19,724	18,637	18,936	19,079	19,237
Suppliers	19,106	14,576	14,144	14,180	14,425
<b>Total cash used</b>	<b>38,830</b>	<b>33,213</b>	<b>33,080</b>	<b>33,259</b>	<b>33,662</b>
<b>Net cash from/(used by) operating activities</b>	<b>1,915</b>	<b>309</b>	<b>729</b>	<b>(329)</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	2,513	750	1,170	111	443
<b>Total cash used</b>	<b>2,513</b>	<b>750</b>	<b>1,170</b>	<b>111</b>	<b>443</b>
<b>Net cash from/(used by) investing activities</b>	<b>(2,513)</b>	<b>(750)</b>	<b>(1,170)</b>	<b>(111)</b>	<b>(443)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	598	441	441	440	443
<b>Total cash received</b>	<b>598</b>	<b>441</b>	<b>441</b>	<b>440</b>	<b>443</b>
<b>Cash used</b>					
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from/(used by) financing activities</b>	<b>598</b>	<b>441</b>	<b>441</b>	<b>440</b>	<b>443</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	314	314	314	314	314
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>314</b>	<b>314</b>	<b>314</b>	<b>314</b>	<b>314</b>

Prepared on Australian Accounting Standards basis.



**Table 3.5: Departmental capital budget statement (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>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget—Bill 1 (DCB)	448	441	441	440	443
Equity injections—Bill 2	150	-	-	-	-
<b>Total new capital appropriations</b>	<b>598</b>	<b>441</b>	<b>441</b>	<b>440</b>	<b>443</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	598	441	441	440	443
<b>Total items</b>	<b>598</b>	<b>441</b>	<b>441</b>	<b>440</b>	<b>443</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	150	-	-	-	-
Funded by capital appropriation—DCB (b)	448	441	441	111	443
Funded internally from departmental resources (c)	1,915	309	729	-	-
<b>TOTAL</b>	<b>2,513</b>	<b>750</b>	<b>1,170</b>	<b>111</b>	<b>443</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	2,513	750	1,170	111	443
<b>Total cash used to acquire assets</b>	<b>2,513</b>	<b>750</b>	<b>1,170</b>	<b>111</b>	<b>443</b>

- (a) Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations.
- (b) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).
- (c) Includes the following sources of funding:
- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB);
  - donations and contributions;
  - gifts;
  - internally developed assets;
  - s 74 Retained revenue receipts; and
  - proceeds from the sale of assets.

Prepared on Australian Accounting Standards basis.

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2017</b>				
Gross book value	15,473	1,275	1,794	18,542
Accumulated depreciation/amortisation and impairment	(9,110)	(962)	(805)	(10,877)
<b>Opening net book balance</b>	<b>6,363</b>	<b>313</b>	<b>989</b>	<b>7,665</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase—appropriation equity (a)	-	50	700	750
<b>Total additions</b>	<b>-</b>	<b>50</b>	<b>700</b>	<b>750</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(905)	(188)	(147)	(1,240)
<b>Total other movements</b>	<b>(905)</b>	<b>(188)</b>	<b>(147)</b>	<b>(1,240)</b>
<b>As at 30 June 2018</b>				
Gross book value	15,473	1,325	2,494	19,292
Accumulated depreciation/amortisation and impairment	(10,015)	(1,150)	(952)	(12,117)
<b>Closing net book balance</b>	<b>5,458</b>	<b>175</b>	<b>1,542</b>	<b>7,175</b>

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2017–18, including CDABs.

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)**

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)**

Australian Building and Construction Commission has no administered assets and 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)**

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)**

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 2017–18)**

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