

**Office of the Director of Public  
Prosecutions**

**Additional Estimates  
Statements**



# Office of the Director of Public Prosecutions

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The strategic direction statement for the Office of the Director of Public Prosecutions (DPP) can be found in the 2023-24 Portfolio Budget Statements. There has been no change to the DPP's strategic direction as a result of Additional Estimates.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the DPP at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023-24 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022-23 financial statements.

**Table 1.1: Office of the Director of Public Prosecutions resource statement — Additional Estimates for 2023-24 as at February 2024**

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	30,785	30,126	-	30,126
Departmental appropriation	94,594	97,866	5,547	103,413
s74 External Revenue (c)	13,277	4,578	7,030	11,608
Departmental capital budget (d)	1,861	1,915	2,550	4,465
Annual appropriations - other services - non-operating				
Equity injection (e)	2,200	2,177	2,200	4,377
<b>Total departmental resourcing</b>	<b>142,717</b>	<b>136,662</b>	<b>17,327</b>	<b>153,989</b>
			<i>Actual</i> 2022-23	2023-24
<b>Average staffing level (number)</b>			423	478

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) 2023–2024 and Appropriation Bill (No. 3) 2023–2024.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022–23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023, Supply Act (No. 1) 2022–2023, Supply Act (No. 3) 2022–2023 and Appropriation Act (No. 3) 2022–2023.*
- (b) Estimated adjusted balance carried forward from previous year for annual appropriation.
- (c) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (d) Departmental capital budgets (DCB) are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) *Appropriation Act (No. 2) 2023–2024 and Appropriation Bill (No. 4) 2023–2024.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022–23 annual report and encompasses *Appropriation Act (No. 2) 2022–2023, Supply Act (No. 2) 2022–2023, Supply Act (No. 4) 2022–2023, and Appropriation Act (No. 4) 2022–2023.*

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.2: DPP 2023-24 measures since the Budget**

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
<b>Payment measures</b>					
Closing loopholes (a)	1.1				
Departmental payment		-	-	-	-
Community Safety Measures in Response to the High Court's Decision in NZYQ v Minister for Immigration, Citizenship and Multicultural Affairs & Anor (b)	1.1				
Departmental payment		2,988	13,809	-	-
Ratification of the Macolin Convention and establishment of National Sport Integrity Offences (c)	1.1				
Departmental payment		-	202	483	543
<b>Total payment measures</b>		<b>2,988</b>	<b>14,011</b>	<b>483</b>	<b>543</b>

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

- (a) The full measure description and package details appear in the 2023-24 Mid-Year Economic and Fiscal Outlook (MYEFO) under the Employment and Workplace Relations Portfolio.
- (b) The full measure description and package details appear in the 2023-24 MYEFO under the Home Affairs portfolio
- (c) The lead entity for the measure is Sports Integrity Australia. The Minister for Sport announced this measure on 8 January 2024.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the DPP at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills Nos. 3 and 4.

**Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget**

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Community Safety Measures in Response to the High Court's Decision in NZYQ v Minister for Immigration, Citizenship and Multicultural Affairs & Anor	1.1	2,988	13,809	-	-
Ratification of the Macolin Convention and establishment of National Sport Integrity Offences	1.1	-	202	483	543
<b>Movement of Funds</b>					
Net increase	1.1	4,750	-	-	-
<b>Changes in Parameters</b>					
Net increase	1.1	-	97	276	274
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>7,738</b>	<b>14,108</b>	<b>759</b>	<b>817</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>7,738</b>	<b>14,108</b>	<b>759</b>	<b>817</b>

Prepared on a resourcing (i.e. appropriations available basis).

### 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the DPP through Appropriation Bills Nos. 3 and 4. 2022-23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

**Table 1.4: Appropriation Bill (No. 3) 2023–2024**

	2022-23 <i>Available</i> \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</b>					
<b>Outcome 1</b>					
Contribute to a fair, safe and just society by delivering an effective, independent prosecution service in accordance with the Prosecution Policy of the Commonwealth	96,455	99,781	107,878	8,097	-
<b>Total departmental</b>	<b>96,455</b>	<b>99,781</b>	<b>107,878</b>	<b>8,097</b>	<b>-</b>

**Table 1.5: Appropriation Bill (No. 4) 2023–2024**

	2022-23 <i>Available</i> \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Non-operating</b>					
Equity injections	2,200	2,177	4,377	2,200	-
<b>Total non-operating</b>	<b>2,200</b>	<b>2,177</b>	<b>4,377</b>	<b>2,200</b>	<b>-</b>

## Section 2: Revisions to outcomes and planned performance

### 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: Contribute to a fair, safe and just society by delivering an effective, independent prosecution service in accordance with the Prosecution Policy of the Commonwealth.**

This table shows how much the DPP intends to spend (on an accrual basis) on achieving the outcome.

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

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth.</b>					
Departmental expenses					
Departmental appropriation	97,428	102,932	115,489	96,417	95,402
s74 External Revenue (a)	11,832	11,608	9,570	9,570	9,570
Expenses not requiring appropriation in the Budget year (b)	4,856	4,724	4,083	3,758	3,425
<b>Total expenses for Outcome 1</b>	<b>114,116</b>	<b>119,264</b>	<b>129,142</b>	<b>109,745</b>	<b>108,397</b>
	2022-23	2023-24			
<b>Average staffing level (number)</b>	423	478			

(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 and audit fees.

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

There are no changes to the performance information for Outcome 1 reported in the 2023-24 Portfolio Budget Statements.



## **Section 3: Special account flows and budgeted financial statements**

### **3.1 Special account flows**

The DPP has no special accounts so Table 3.1 is not presented.

### **3.2 Budgeted financial statements**

#### **3.2.1 Analysis of budgeted financial statements**

Changes to the DPP's operating revenue since the 2023-24 Portfolio Budget Statements are due to:

- Additional funding to provide foundational legal advice to the Fair Work Ombudsman, including training for investigators and DPP lawyers, and ongoing funding for the DPP to consider the briefs of evidence referred in relation to alleged wage theft and prosecute those matters following a determination under the Prosecution Policy of the Commonwealth.
- Additional funding to support the delivery of additional measures to implement the amendments to the *Migration Act 1958* and the *Migration Regulations 1994*.

3.2.2 Budgeted financial statements

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	55,664	64,077	71,836	59,481	58,611
Suppliers	43,208	42,857	44,618	38,360	38,219
Depreciation and amortisation	11,634	11,360	11,732	10,955	10,622
Finance costs	372	400	400	400	400
Write-down and impairment of assets	5	-	-	-	-
Other expenses	3,233	570	556	549	545
<b>Total expenses</b>	<b>114,116</b>	<b>119,264</b>	<b>129,142</b>	<b>109,745</b>	<b>108,397</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	11,637	11,400	9,362	9,362	9,362
Rental income	195	208	208	208	208
Other	391	82	82	82	82
<b>Total own-source revenue</b>	<b>12,223</b>	<b>11,690</b>	<b>9,652</b>	<b>9,652</b>	<b>9,652</b>
<b>Total own-source income</b>	<b>12,223</b>	<b>11,690</b>	<b>9,652</b>	<b>9,652</b>	<b>9,652</b>
<b>Net (cost of)/contribution by services</b>	<b>(101,893)</b>	<b>(107,574)</b>	<b>(119,490)</b>	<b>(100,093)</b>	<b>(98,745)</b>
Revenue from Government	94,594	103,413	114,957	96,337	95,712
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(7,299)</b>	<b>(4,161)</b>	<b>(4,533)</b>	<b>(3,756)</b>	<b>(3,033)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation	2,252	-	-	-	-
<b>Total other comprehensive income</b>	<b>2,252</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(5,047)</b>	<b>(4,161)</b>	<b>(4,533)</b>	<b>(3,756)</b>	<b>(3,033)</b>

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**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)****Note: Impact of net cash appropriation arrangements**

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(7,299)</b>	<b>(4,161)</b>	<b>(4,533)</b>	<b>(3,756)</b>	<b>(3,033)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	4,769	4,642	4,001	3,676	3,343
plus: depreciation/amortisation expenses for ROU assets (b)	6,865	6,718	7,731	7,279	7,279
less: lease principal repayments (b)	7,188	7,199	7,199	7,199	7,589
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(2,853)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

- (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 3.6 Departmental Capital Budget Statements.
- (b) Applies to leases under AASB 16 Leases.

**Table 3.3: Budgeted departmental balance sheet (as at 30 June)**

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	450	450	450	450	450
Trade and other receivables	30,959	26,209	26,209	26,209	26,209
<b>Total financial assets</b>	<b>31,409</b>	<b>26,659</b>	<b>26,659</b>	<b>26,659</b>	<b>26,659</b>
<b>Non-financial assets</b>					
Land and buildings	32,351	58,867	55,194	46,264	38,432
Property, plant and equipment	2,779	3,524	2,766	2,411	1,856
Intangibles	1,614	1,684	1,055	1,489	1,313
Other non-financial assets	2,692	2,692	2,692	2,692	2,692
<b>Total non-financial assets</b>	<b>39,436</b>	<b>66,767</b>	<b>61,707</b>	<b>52,856</b>	<b>44,293</b>
<b>Total assets</b>	<b>70,845</b>	<b>93,426</b>	<b>88,366</b>	<b>79,515</b>	<b>70,952</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	3,697	3,697	3,697	3,697	3,697
Other payables	1,411	1,411	1,411	1,411	1,411
<b>Total payables</b>	<b>5,108</b>	<b>5,108</b>	<b>5,108</b>	<b>5,108</b>	<b>5,108</b>
<b>Interest bearing liabilities</b>					
Leases	27,533	52,360	49,861	42,761	35,202
<b>Total interest bearing liabilities</b>	<b>27,533</b>	<b>52,360</b>	<b>49,861</b>	<b>42,761</b>	<b>35,202</b>
<b>Provisions</b>					
Employee provisions	16,940	16,940	16,940	16,940	16,940
Other provisions	1,916	1,916	1,916	1,916	1,916
<b>Total provisions</b>	<b>18,856</b>	<b>18,856</b>	<b>18,856</b>	<b>18,856</b>	<b>18,856</b>
<b>Total liabilities</b>	<b>51,497</b>	<b>76,324</b>	<b>73,825</b>	<b>66,725</b>	<b>59,166</b>
<b>Net assets</b>	<b>19,348</b>	<b>17,102</b>	<b>14,541</b>	<b>12,790</b>	<b>11,786</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	27,245	29,160	31,132	33,137	35,166
Reserves	20,743	20,743	20,743	20,743	20,743
Retained surplus / (accumulated deficit)	(28,640)	(32,801)	(37,334)	(41,090)	(44,123)
<b>Total parent entity interest</b>	<b>19,348</b>	<b>17,102</b>	<b>14,541</b>	<b>12,790</b>	<b>11,786</b>
<b>Total Equity</b>	<b>19,348</b>	<b>17,102</b>	<b>14,541</b>	<b>12,790</b>	<b>11,786</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2023-24)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	(28,640)	20,743	27,245	19,348
<b>Adjusted opening balance</b>	<b>(28,640)</b>	<b>20,743</b>	<b>27,245</b>	<b>19,348</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(4,161)	-	-	(4,161)
<b>Total comprehensive income</b>	<b>(4,161)</b>	<b>-</b>	<b>-</b>	<b>(4,161)</b>
<b>Transactions with owners</b>				
<b>Distributions to owners</b>				
<i>Returns of capital</i>				
Other	-	-	(6,927)	(6,927)
<b>Contributions by owners</b>				
Equity injection	-	-	4,377	4,377
Departmental Capital Budget (DCB)	-	-	4,465	4,465
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>1,915</b>	<b>1,915</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>(32,801)</b>	<b>20,743</b>	<b>29,160</b>	<b>17,102</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(32,801)</b>	<b>20,743</b>	<b>29,160</b>	<b>17,102</b>

Prepared on Australian Accounting Standards basis.

**Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	101,508	103,413	114,957	96,337	95,712
Sale of goods and rendering of services	11,534	11,608	9,570	9,570	9,570
Net GST received	4,792	4,543	4,703	4,134	4,157
Other	309	-	-	-	-
<b>Total cash received</b>	<b>118,143</b>	<b>119,564</b>	<b>129,230</b>	<b>110,041</b>	<b>109,439</b>
<b>Cash used</b>					
Employees	55,612	64,077	71,836	59,481	58,611
Suppliers	48,432	47,318	49,239	42,412	42,294
s74 External Revenue transferred to the OPA	3,464	-	-	-	-
Interest payments on lease liability	348	400	400	400	400
Other	2,789	570	556	549	545
<b>Total cash used</b>	<b>110,645</b>	<b>112,365</b>	<b>122,031</b>	<b>102,842</b>	<b>101,850</b>
<b>Net cash from / (used by) operating activities</b>	<b>7,498</b>	<b>7,199</b>	<b>7,199</b>	<b>7,199</b>	<b>7,589</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	854	6,665	1,972	2,005	2,029
<b>Total cash used</b>	<b>854</b>	<b>6,665</b>	<b>1,972</b>	<b>2,005</b>	<b>2,029</b>
<b>Net cash from / (used by) investing activities</b>	<b>(854)</b>	<b>(6,665)</b>	<b>(1,972)</b>	<b>(2,005)</b>	<b>(2,029)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	530	6,665	1,972	2,005	2,029
<b>Total cash received</b>	<b>530</b>	<b>6,665</b>	<b>1,972</b>	<b>2,005</b>	<b>2,029</b>
<b>Cash used</b>					
Principal payments on lease liability	7,188	7,199	7,199	7,199	7,589
<b>Total cash used</b>	<b>7,188</b>	<b>7,199</b>	<b>7,199</b>	<b>7,199</b>	<b>7,589</b>
<b>Net cash from/(used by) financing activities</b>	<b>(6,658)</b>	<b>(534)</b>	<b>(5,227)</b>	<b>(5,194)</b>	<b>(5,560)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(14)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	464	450	450	450	450
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>

Prepared on Australian Accounting Standards basis.

**Table 3.6: Departmental capital budget statement (for the period ended 30 June)**

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)	1,861	4,465	1,972	2,005	2,029
Equity injections - Act No. 2 and Bill 4	2,200	2,200	-	-	-
<b>Total new capital appropriations</b>	<b>4,061</b>	<b>6,665</b>	<b>1,972</b>	<b>2,005</b>	<b>2,029</b>
<b>Provided for:</b>					
<i>Purchase of non-financial assets</i>	4,061	6,665	1,972	2,005	2,029
<b>Total Items</b>	<b>4,061</b>	<b>6,665</b>	<b>1,972</b>	<b>2,005</b>	<b>2,029</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	-	2,200	-	-	-
Funded by capital appropriation - DCB (b)	854	4,465	1,972	2,005	2,029
<b>TOTAL</b>	<b>854</b>	<b>6,665</b>	<b>1,972</b>	<b>2,005</b>	<b>2,029</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	854	6,665	1,972	2,005	2,029
<b>Total cash used to acquire assets</b>	<b>854</b>	<b>6,665</b>	<b>1,972</b>	<b>2,005</b>	<b>2,029</b>

Prepared on Australian Accounting Standards basis.

- (a) Includes proposed Appropriation Bill (No. 4), current Appropriation Act No. 2, and prior year Appropriation Act No. 2/4/6 (inclusive of Supply Act arrangements).
- (b) Includes purchases from current and previous years' Departmental capital budgets (DCBs).

**Table 3.7: Statement of departmental asset movements (Budget year 2023-24)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2023</b>				
Gross book value	9,505	2,633	8,220	20,358
Gross book value - ROU assets	49,342	260	-	49,602
Accumulated depreciation/ amortisation and impairment	(2)	-	(6,606)	(6,680)
Accumulated depreciation/amortisation and impairment - ROU assets	(26,494)	(114)	-	(26,608)
<b>Opening net book balance</b>	<b>32,351</b>	<b>2,779</b>	<b>1,614</b>	<b>36,744</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	1,300	200	700	2,200
By purchase - appropriation ordinary annual services (b)	2,380	1,948	137	4,465
By purchase - other - ROU assets	31,927	99	-	32,026
<b>Total additions</b>	<b>35,607</b>	<b>2,247</b>	<b>837</b>	<b>38,691</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(2,452)	(1,423)	(767)	(4,642)
Depreciation/amortisation on ROU assets	(6,639)	(79)	-	(6,718)
<b>Total other movements</b>	<b>(9,091)</b>	<b>(1,502)</b>	<b>(767)</b>	<b>(11,360)</b>
<b>As at 30 June 2024</b>				
Gross book value	13,185	4,781	9,057	27,023
Gross book value - ROU assets	81,269	359	-	81,628
Accumulated depreciation/ amortisation and impairment	(2,454)	(1,423)	(7,373)	(11,250)
Accumulated depreciation/amortisation and impairment - ROU assets	(33,133)	(193)	-	(33,326)
<b>Closing net book balance</b>	<b>58,867</b>	<b>3,524</b>	<b>1,684</b>	<b>64,075</b>

Prepared on Australian Accounting Standards basis.

- (a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2) 2023-2024* and *Appropriation Bill (No. 4) 2023-2024*.
- (b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2023-2024* and *Appropriation Bill (No. 3) 2023-2024* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.