**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  2022-23 $'000 | Estimate as at Budget  2023-24 $'000 | Proposed Additional Estimates  2023-24 $'000 | Total estimate at Additional Estimates 2023-24 $'000 |
| **Departmental** |  |  |  |  |
| 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 |
| ***Total departmental resourcing*** | **142,717** | **136,662** | **17,327** | **153,989** |
|  |  |  |  |  |
|  |  |  | *Actual 2022-23* | 2023-24 |
| **Average staffing level (number)** |  |  | 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.

1. *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.*
2. Estimated adjusted balance carried forward from previous year for annual appropriation.
3. Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
4. 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’.
5. *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 |
| **Payment measures** |  |  |  |  |  |
| 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 |
| **Total payment measures** |  | **2,988** | **14,011** | **483** | **543** |

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

1. 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.
2. The full measure description and package details appear in the 2023-24 MYEFO under the Home Affairs portfolio
3. 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 |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| 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 |
| **Movement of Funds** |  |  |  |  |  |
| Net increase | 1.1 | 4,750 | - | - | - |
| **Changes in Parameters** |  |  |  |  |  |
| Net increase | 1.1 | - | 97 | 276 | 274 |
| **Net impact on appropriations for Outcome 1 (departmental)** |  | **7,738** | **14,108** | **759** | **817** |
| **Total net impact on appropriations for Outcome 1** |  | **7,738** | **14,108** | **759** | **817** |

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 Available $'000* | 2023-24 Budget $'000 | 2023-24 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Departmental programs** |  |  |  |  |  |
| **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 | 96,455 | 99,781 | 107,878 | 8,097 | - |
| **Total departmental** | **96,455** | **99,781** | **107,878** | **8,097** | **-** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2022-23 Available $'000* | 2023-24 Budget $'000 | 2023-24 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Non-operating** |  |  |  |  |  |
| Equity injections | 2,200 | 2,177 | 4,377 | 2,200 | - |
| **Total non-operating** | **2,200** | **2,177** | **4,377** | **2,200** | **-** |

## 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 |
| **Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth.** |  |  |  |  |  |
| 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 |
| **Total expenses for Outcome 1** | **114,116** | **119,264** | **129,142** | **109,745** | **108,397** |
|  |  |  |  |  |  |
|  | 2022-23 | 2023-24 |  |  |  |
| **Average staffing level (number)** | 423 | 478 |  |  |  |

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 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 |
| **EXPENSES** |  |  |  |  |  |
| 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 |
| **Total expenses** | **114,116** | **119,264** | **129,142** | **109,745** | **108,397** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| 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 |
| **Total own-source revenue** | **12,223** | **11,690** | **9,652** | **9,652** | **9,652** |
| **Total own-source income** | **12,223** | **11,690** | **9,652** | **9,652** | **9,652** |
| **Net (cost of)/contribution by  services** | **(101,893)** | **(107,574)** | **(119,490)** | **(100,093)** | **(98,745)** |
| Revenue from Government | 94,594 | 103,413 | 114,957 | 96,337 | 95,712 |
| **Surplus/(deficit) attributable to the  Australian Government** | **(7,299)** | **(4,161)** | **(4,533)** | **(3,756)** | **(3,033)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation | 2,252 | - | - | - | - |
| **Total other comprehensive income** | **2,252** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss)  attributable to the Australian  Government** | **(5,047)** | **(4,161)** | **(4,533)** | **(3,756)** | **(3,033)** |

**Continued on next page**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 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 | | **Total comprehensive income/(loss)  - as per statement of  Comprehensive Income** | **(7,299)** | **(4,161)** | **(4,533)** | **(3,756)** | **(3,033)** | | 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 | | **Net Cash Operating Surplus/ (Deficit)** | **(2,853)** | **-** | **-** | **-** | **-** | |

Prepared on Australian Accounting Standards basis.

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 3.6 Departmental Capital Budget Statements.
2. 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 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 450 | 450 | 450 | 450 | 450 |
| Trade and other receivables | 30,959 | 26,209 | 26,209 | 26,209 | 26,209 |
| ***Total financial assets*** | ***31,409*** | ***26,659*** | ***26,659*** | ***26,659*** | ***26,659*** |
| **Non-financial assets** |  |  |  |  |  |
| 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 |
| ***Total non-financial assets*** | ***39,436*** | ***66,767*** | ***61,707*** | ***52,856*** | ***44,293*** |
| **Total assets** | **70,845** | **93,426** | **88,366** | **79,515** | **70,952** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 3,697 | 3,697 | 3,697 | 3,697 | 3,697 |
| Other payables | 1,411 | 1,411 | 1,411 | 1,411 | 1,411 |
| ***Total payables*** | ***5,108*** | ***5,108*** | ***5,108*** | ***5,108*** | ***5,108*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 27,533 | 52,360 | 49,861 | 42,761 | 35,202 |
| ***Total interest bearing liabilities*** | ***27,533*** | ***52,360*** | ***49,861*** | ***42,761*** | ***35,202*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 16,940 | 16,940 | 16,940 | 16,940 | 16,940 |
| Other provisions | 1,916 | 1,916 | 1,916 | 1,916 | 1,916 |
| ***Total provisions*** | ***18,856*** | ***18,856*** | ***18,856*** | ***18,856*** | ***18,856*** |
| **Total liabilities** | **51,497** | **76,324** | **73,825** | **66,725** | **59,166** |
| **Net assets** | **19,348** | **17,102** | **14,541** | **12,790** | **11,786** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| 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) |
| ***Total parent entity interest*** | ***19,348*** | ***17,102*** | ***14,541*** | ***12,790*** | ***11,786*** |
| **Total Equity** | **19,348** | **17,102** | **14,541** | **12,790** | **11,786** |

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

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 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| 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 | - | - | - | - |
| ***Total cash received*** | ***118,143*** | ***119,564*** | ***129,230*** | ***110,041*** | ***109,439*** |
| **Cash used** |  |  |  |  |  |
| 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 |
| ***Total cash used*** | ***110,645*** | ***112,365*** | ***122,031*** | ***102,842*** | ***101,850*** |
| **Net cash from / (used by) operating activities** | **7,498** | **7,199** | **7,199** | **7,199** | **7,589** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, and   equipment and intangibles | 854 | 6,665 | 1,972 | 2,005 | 2,029 |
| ***Total cash used*** | ***854*** | ***6,665*** | ***1,972*** | ***2,005*** | ***2,029*** |
| **Net cash from / (used by)  investing activities** | **(854)** | **(6,665)** | **(1,972)** | **(2,005)** | **(2,029)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 530 | 6,665 | 1,972 | 2,005 | 2,029 |
| ***Total cash received*** | ***530*** | ***6,665*** | ***1,972*** | ***2,005*** | ***2,029*** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 7,188 | 7,199 | 7,199 | 7,199 | 7,589 |
| ***Total cash used*** | ***7,188*** | ***7,199*** | ***7,199*** | ***7,199*** | ***7,589*** |
| **Net cash from/(used by)  financing activities** | **(6,658)** | **(534)** | **(5,227)** | **(5,194)** | **(5,560)** |
| **Net increase/(decrease) in cash  held** | **(14)** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the  beginning of the reporting period | 464 | 450 | 450 | 450 | 450 |
| **Cash and cash equivalents at   the end of the reporting period** | **450** | **450** | **450** | **450** | **450** |

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 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| 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 | - | - | - |
| **Total new capital appropriations** | **4,061** | **6,665** | **1,972** | **2,005** | **2,029** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | *4,061* | *6,665* | *1,972* | *2,005* | *2,029* |
| ***Total Items*** | **4,061** | **6,665** | **1,972** | **2,005** | **2,029** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations (a) | - | 2,200 | - | - | - |
| Funded by capital appropriation - DCB (b) | 854 | 4,465 | 1,972 | 2,005 | 2,029 |
| **TOTAL** | **854** | **6,665** | **1,972** | **2,005** | **2,029** |
| **RECONCILIATION OF CASH USED TO  ACQUIRE ASSETS TO ASSET  MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 854 | 6,665 | 1,972 | 2,005 | 2,029 |
| **Total cash used to acquire assets** | **854** | **6,665** | **1,972** | **2,005** | **2,029** |

Prepared on Australian Accounting Standards basis.

1. 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).
2. 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 |
| **As at 1 July 2023** |  |  |  |  |
| 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) |
| **Opening net book balance** | **32,351** | **2,779** | **1,614** | **36,744** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on new  or replacement assets** |  |  |  |  |
| 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 |
| **Total additions** | **35,607** | **2,247** | **837** | **38,691** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (2,452) | (1,423) | (767) | (4,642) |
| Depreciation/amortisation on   ROU assets | (6,639) | (79) | - | (6,718) |
| **Total other movements** | **(9,091)** | **(1,502)** | **(767)** | **(11,360)** |
| **As at 30 June 2024** |  |  |  |  |
| 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) |
| **Closing net book balance** | **58,867** | **3,524** | **1,684** | **64,075** |

Prepared on Australian Accounting Standards basis.

1. ‘"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*.
2. "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.