

# **Australia Council**



# Australia Council

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# Australia Council

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Australia Council (the Council) is the Australian Government's principal arts investment, development, funding, and advisory body with a purpose to champion and invest in arts and creativity to benefit all Australians. The Council has a national leadership role in supporting and building Australia's cultural infrastructure by fostering excellence in the arts, increasing national and international engagement with Australian art and artists, and advocating for the social, cultural and economic value of arts and creativity. The Council achieves this by:

- investing in artists and organisations through grants, fellowships and awards that enable art to be created and experienced
- advocating for the social, cultural and economic value of the arts and creativity
- advising government on matters connected with the arts
- managing Government-directed initiatives and frameworks in support of the arts
- delivering strategic development activity that builds industry capacity, increases markets and audiences for Australian creative work and enables more people to be inspired by and benefit from their creative engagement
- conducting research and analysis that deepens the understanding of the role and value of arts and creativity
- encouraging, facilitating and recognising public sector, private sector, philanthropic and commercial support for, and investment, in the arts
- supporting artists, creative and cultural workers by providing advice on issues of pay, safety and welfare in the arts and culture sector
- collaborating with state, territory and local governments
- partnering with others to increase investment in and support for creativity.

### Creative Australia

On 30 January 2023 the Australia Government launched the new National Cultural Policy, *Revive: A place for every story, a story for every place*. Under *Revive*, the functions of the Australia Council will significantly expand to deliver on key areas under the National Cultural Policy – including the establishment of independent bodies and funds for First Nations arts and culture, arts workers, contemporary music and for writers.

The *Australia Council Amendment (Creative Australia) Act 2023* enables the Council to operate under the name Creative Australia and to commence work on Creative Workplaces and Music Australia from 1 July 2023. These bodies will be critical in building partnerships and expertise that will both support artists directly and benefit

Australian audiences. Consultation with the sector will continue, and will inform a further Bill to establish governance arrangements that will be introduced later in 2023.

The Act also provides authority for Creative Australia to deliver the functions of Creative Partnerships Australia and assume responsibility for the Australian Cultural Fund from 1 July 2023. The transfer will leverage the Australia Council’s expertise and unites arts philanthropy and arts funding within the one entity.

## 1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the Council 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 departmental (for the Council's operations) classification.

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: Australia Council resource statement — Budget estimates for 2023-24 as at Budget May 2023**

	2022-23 Estimated actual \$'000	2023-24 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>12,087</b>	<b>12,135</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services <sup>(a)</sup>		
Outcome 1	220,531	257,974
Total annual appropriations	220,531	257,974
<b>Total funds from Government</b>	<b>220,531</b>	<b>257,974</b>
<b>Funds from other sources</b>		
Interest	1,800	300
Sale of goods and services	10	-
Other	2,640	5,726
<b>Total funds from other sources</b>	<b>4,450</b>	<b>6,026</b>
<b>Total net resourcing for Australia Council</b>	<b>237,068</b>	<b>276,135</b>
	2022-23	2023-24
<b>Average staffing level (number)</b>	<b>108</b>	<b>143</b>

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

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

(a) Appropriation Bill (No. 1) 2023-24.

Australia Council is not directly appropriated as it is a corporate Commonwealth entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a non-corporate Commonwealth entity), which are then paid to Australia Council and are considered 'departmental' for all purposes.

### 1.3 Budget measures

Budget measures relating to the Council are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: Australia Council 2023-24 Budget measures**  
**Part 1: Measures announced since the 2022-23 October Budget**

Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
<b>Receipt measure</b>					
Revive – National Cultural Policy and Location Incentive					
1.1					
Departmental receipts	-	526	539	550	562
<b>Total</b>	-	<b>526</b>	<b>539</b>	<b>550</b>	<b>562</b>
<b>Total receipt measure</b>					
Departmental	-	526	539	550	562
<b>Total</b>	-	<b>526</b>	<b>539</b>	<b>550</b>	<b>562</b>
<b>Payment measure</b>					
Revive – National Cultural Policy and Location Incentive					
1.1					
Departmental payments	-	22,507	45,544	62,640	72,614
<b>Total</b>	-	<b>22,507</b>	<b>45,544</b>	<b>62,640</b>	<b>72,614</b>
<b>Total payment measure</b>					
Departmental	-	22,507	45,544	62,640	72,614
<b>Total</b>	-	<b>22,507</b>	<b>45,544</b>	<b>62,640</b>	<b>72,614</b>

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



## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure 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 a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the Australia Council can be found at:

[https://australiacouncil.gov.au/wp-content/uploads/2022/09/ACA\\_302079\\_Corporate-Plan-2022-26.pdf](https://australiacouncil.gov.au/wp-content/uploads/2022/09/ACA_302079_Corporate-Plan-2022-26.pdf)

The most recent annual performance statement can be found at:

[https://australiacouncil.gov.au/wp-content/uploads/2022/10/Annual-Report-2021-22\\_Accessible-1.pdf](https://australiacouncil.gov.au/wp-content/uploads/2022/10/Annual-Report-2021-22_Accessible-1.pdf)

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: Supporting Australian artists and arts organisations to create and present excellent art that is accessed by audiences across Australia and abroad**

### Budgeted expenses for Outcome 1

This table shows how much the Council intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>Program 1.1: To champion and invest in Australian arts and creativity</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	220,531	257,974	289,049	311,236	326,228
Revenues from other independent sources	4,450	6,026	5,439	6,050	5,462
<b>Total expenses for Program 1.1</b>	<b>224,981</b>	<b>264,000</b>	<b>294,488</b>	<b>317,286</b>	<b>331,690</b>
<b>Outcome 1 totals by resource type</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	220,531	257,974	289,049	311,236	326,228
Revenues from other independent sources	4,450	6,026	5,439	6,050	5,462
<b>Total expenses for Outcome 1</b>	<b>224,981</b>	<b>264,000</b>	<b>294,488</b>	<b>317,286</b>	<b>331,690</b>
	2022-23	2023-24			
<b>Average staffing level (number)</b>	108	143			

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

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1</b> – Supporting Australian artists and arts organisations to create and present excellent art that is accessed by audiences across Australia and abroad.		
<b>Program 1.1</b> – To champion and invest in Australian arts through grants and initiatives that foster and develop Australia’s arts sector and raise the profile of Australian arts nationally and internationally.		
<b>Key Activities</b>	Administering the Governments’ National Performing Arts Partnership Framework Administering Government programs, including National Regional Touring Programs and the Visual Arts and Craft Strategy. Undertaking research and knowledge management activity to inform policy and program analysis and awareness of Australia’s arts sector. Delivering an integrated suite of programs that support artists and arts organisations across the arts sector, including: <ul style="list-style-type: none"> <li>• Peer assessed grant funding for individual artists, groups and arts organisations</li> <li>• Four Year core program funding for small-to-medium arts organisations</li> <li>• Strategic national and international market, audience and artistic development activity</li> <li>• Capacity building activity for arts leaders and organisations</li> <li>• First Nations arts initiatives.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2022-23	Live attendances at Australia Council supported activities in Australia	Target: 15 million. Target expected to be met.
	New Australian artistic works with a public outcome (performed, exhibited, published or recorded) supported	Target: 4,500 works. Target expected to be met.
	Number of applications for culturally diverse projects and events supported and total amount invested	Target: 250 applications supported with \$10 million investment. Target expected to be met.
	Number of applications for First Nations projects and events supported and total amount invested	Target: 180 applications supported with \$13 million investment. Target expected to be met.
	New Australian artworks supported	Target: 5,700 works. Target expected to be met.
	Total amount invested in projects creating new Australian artwork	Target: \$7.5 million. Target expected to be met.
	Number of initiatives delivered that strengthen ties with other countries	Target: 15 initiatives. Target expected to be met.

Year	Performance measures	Expected Performance Results
Current year 2022-23 cont.	Number of countries where Australia Council supported arts activities are delivered	Target: 25 countries. Target expected to be met.
Year	Performance measures	Planned Performance Results
Budget year 2023-24	Live attendances at Australia Council supported activities in Australia	15 million.
	New Australian artistic works with a public outcome (performed, exhibited, published or recorded) supported	4,500 works.
	Number of applications for culturally diverse projects and events supported and total amount invested	250 applications supported with \$10 million investment.
	Number of applications for First Nations projects and events supported and total amount invested	180 applications supported with \$13 million investment.
	New Australian artworks supported	5,700 works.
	Total amount invested in projects creating new Australian artwork	\$7.5 million.
	Number of initiatives delivered that strengthen ties with other countries	15 initiatives.
	Number of countries where Australia Council supported arts activities are delivered	25 countries.
Forward Estimates 2024-27	As per 2023-24 This is to be reassessed for the next budget when there is more clarity on the impact of the National Cultural Policy and the transfer of functions from Creative Partnerships Australia	As per 2023-24 This is to be reassessed for the next budget when there is more clarity on the impact of the National Cultural Policy and the transfer of functions from Creative Partnerships Australia.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the Council’s finances for the 2023-24 Budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

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

The Council’s 2023-24 Budget has been built on the principle of a balanced, breakeven budget, that is, annual expense matches the annual revenue forecast to be received.

On 1 July 2023, the functions of Creative Partnerships Australia will transfer to the Council. The implementation of the National Cultural Policy - *Revive* will commence in 2023-24.

#### Comprehensive income statement

The Council’s base appropriation will increase by \$37.5 million in 2023-24, from \$220.5 million to \$258.0 million. The increase is due to the transfer of functions from Creative Partnerships Australia to the Council (\$5.0 million), the implementation of *Revive* - National Cultural Policy (\$22.0 million), and indexation (net of the applicable annual efficiency dividend). The impact of *Revive*- National Cultural Policy is shown in section 1.3: Budget measures.

Other revenue of \$6.0 million for 2023–24 includes returned grant monies, interest income, donations to the Australian Cultural Fund and third-party income for the Venice Biennale and Creative Workplaces. Creative Workplaces is being established as part of the National Cultural Policy. The Australian Cultural Fund is a program being transferred in from Creative Partnerships Australia.

The Council’s total expenses are budgeted at \$264.0 million, compared to \$225.0 million in 2022–23 and comprise:

- grant expenditure of \$223.3 million budgeted to support individual artists, National Performing Arts Partnership Framework organisations, small to medium arts organisations and for initiatives to increase national and international audiences and markets for Australian arts. Budgeted expenditure will increase by \$30.3 million, due to indexation, the implementation of the National Cultural Policy (notably Music Australia and the restoration of the 2014 funding cuts to the Australia Council) and the transfer of functions from Creative Partnerships Australia (including the Australian Cultural Fund).
- supplier expenses of \$18.2 million, will increase by \$3.6 million in 2023–24 as decreases in expenditure for Purrumpa and the Whole of Government Cost Saving measure are offset by expenditure related to *Revive* – National Cultural Policy

funding and Creative Partnership Australia functions.

- employee benefits expense of \$19.9 million, will increase by \$5.0 million in 2023-24 due to additional employees relating to the commencement of the National Cultural Policy and the transfer of functions from Creative Partnership Australia, together with expected annual salary increases.
- depreciation and amortisation expenses of \$2.5 million in 2023-24 are \$0.1 million higher than 2022-23 due to capital expenditure in 2022-23 and 2023-24.

### **Budgeted Departmental balance sheet**

Financial assets are budgeted at \$23.2 million with cash and cash equivalent balances expected to be \$21.2 million by the end of the year. This includes cash balances transferred from Creative Partnerships Australia.

Non-financial assets are budgeted to decrease to \$20.7 million due to depreciation of \$2.5 million offsetting capital expenditure of \$0.8 million.

The capital expenditure investment in 2023–24 is predominantly business systems and equipment.

Reserves (other than retained surplus), increase by \$6.4 million to \$16.1 million at 30 June 2024 and comprise \$6.3 million of private sector donation income received for the rebuild of the Venice Pavilion (completed in 2015), \$3.4 million in the asset revaluation reserve and \$6.4 million from Creative Partnerships Australia (includes \$5.8 million for the Australian Cultural Fund).

### 3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	14,870	19,868	21,338	23,267	24,465
Suppliers	14,621	18,181	20,393	23,626	25,617
Grants	192,958	223,343	250,063	267,648	278,833
Depreciation and amortisation	2,404	2,498	2,602	2,674	2,725
Finance costs	128	110	92	71	50
<b>Total expenses</b>	<b>224,981</b>	<b>264,000</b>	<b>294,488</b>	<b>317,286</b>	<b>331,690</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Interest	1,800	300	300	300	300
Sublease income	10	-	-	-	-
Other	2,640	5,726	5,139	5,750	5,162
<b>Total own-source revenue</b>	<b>4,450</b>	<b>6,026</b>	<b>5,439</b>	<b>6,050</b>	<b>5,462</b>
<b>Total own-source income</b>	<b>4,450</b>	<b>6,026</b>	<b>5,439</b>	<b>6,050</b>	<b>5,462</b>
<b>Net (cost of)/contribution by services</b>	<b>(220,531)</b>	<b>(257,974)</b>	<b>(289,049)</b>	<b>(311,236)</b>	<b>(326,228)</b>
Revenue from Government	220,531	257,974	289,049	311,236	326,228
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
<b>Total comprehensive income/(loss) - as per statement of comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
plus: depreciation/amortisation expenses for ROU assets <sup>(a)</sup>	1,584	1,584	1,584	1,584	1,584
less: lease principal repayments <sup>(a)</sup>	(1,456)	(1,547)	(1,642)	(1,742)	(1,845)
<b>Net cash operating surplus/ (deficit)</b>	<b>(128)</b>	<b>(37)</b>	<b>58</b>	<b>158</b>	<b>261</b>

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

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

	2022-23 Estimated actual \$'000	2023-24 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	12,135	21,231	21,944	22,730	22,718
Trade and other receivables	1,834	1,973	1,973	1,973	1,973
<b>Total financial assets</b>	<b>13,969</b>	<b>23,204</b>	<b>23,917</b>	<b>24,703</b>	<b>24,691</b>
<b>Non-financial assets</b>					
Land and buildings	18,323	16,267	14,214	12,159	10,105
Property, plant and equipment	3,309	3,632	3,435	3,140	3,447
Intangibles	68	146	167	155	151
Prepayments	609	627	627	627	627
<b>Total non-financial assets</b>	<b>22,309</b>	<b>20,672</b>	<b>18,443</b>	<b>16,081</b>	<b>14,330</b>
<b>Total assets</b>	<b>36,278</b>	<b>43,876</b>	<b>42,360</b>	<b>40,784</b>	<b>39,021</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	788	1,236	1,236	1,236	1,236
Grants	2,724	2,724	2,724	2,724	2,724
Other payables	1,597	1,597	1,597	1,597	1,597
<b>Total payables</b>	<b>5,109</b>	<b>5,557</b>	<b>5,557</b>	<b>5,557</b>	<b>5,557</b>
<b>Interest-bearing liabilities</b>					
Leases	11,145	9,598	7,956	6,214	4,369
<b>Total interest bearing liabilities</b>	<b>11,145</b>	<b>9,598</b>	<b>7,956</b>	<b>6,214</b>	<b>4,369</b>
<b>Provisions</b>					
Employee provisions	2,246	2,850	2,976	3,142	3,224
Other provisions	770	770	770	770	770
<b>Total provisions</b>	<b>3,016</b>	<b>3,620</b>	<b>3,746</b>	<b>3,912</b>	<b>3,994</b>
<b>Total liabilities</b>	<b>19,270</b>	<b>18,775</b>	<b>17,259</b>	<b>15,683</b>	<b>13,920</b>
<b>Net assets</b>	<b>17,008</b>	<b>25,101</b>	<b>25,101</b>	<b>25,101</b>	<b>25,101</b>
<b>EQUITY</b>					
Reserves	9,688	16,090	16,090	16,090	16,090
Retained surplus (accumulated deficit)	7,320	9,011	9,011	9,011	9,011
<b>Total equity</b>	<b>17,008</b>	<b>25,101</b>	<b>25,101</b>	<b>25,101</b>	<b>25,101</b>

Prepared on Australian Accounting Standards basis.



**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023-24)**

	Retained earnings	Asset revaluation reserve	Other reserves	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	7,320	3,365	6,323	17,008
Adjustment for transfer of functions from Creative Partnerships Australia	1,691	-	6,402	8,093
<b>Adjusted opening balance</b>	<b>9,011</b>	<b>3,365</b>	<b>12,725</b>	<b>25,101</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>9,011</b>	<b>3,365</b>	<b>12,725</b>	<b>25,101</b>
<b>Closing balance attributable to the Australian Government</b>	<b>9,011</b>	<b>3,365</b>	<b>12,725</b>	<b>25,101</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 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	220,531	257,974	289,049	311,236	326,228
Interest	1,800	300	300	300	300
Net GST received	18,682	21,737	24,341	26,215	27,400
Other	2,650	5,587	5,139	5,750	5,162
<b>Total cash received</b>	<b>243,663</b>	<b>285,598</b>	<b>318,829</b>	<b>343,501</b>	<b>359,090</b>
<b>Cash used</b>					
Employees	14,870	19,263	21,213	23,101	24,382
Suppliers	15,937	19,387	22,228	25,752	27,923
Interest payments on lease liability	128	110	92	71	50
Other	210,324	243,444	272,569	291,736	303,928
<b>Total cash used</b>	<b>241,259</b>	<b>282,204</b>	<b>316,102</b>	<b>340,660</b>	<b>356,283</b>
<b>Net cash from/(used by) operating activities</b>	<b>2,404</b>	<b>3,394</b>	<b>2,727</b>	<b>2,841</b>	<b>2,807</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	900	844	372	313	974
<b>Total cash used</b>	<b>900</b>	<b>844</b>	<b>372</b>	<b>313</b>	<b>974</b>
<b>Net cash from/(used by) investing activities</b>	<b>(900)</b>	<b>(844)</b>	<b>(372)</b>	<b>(313)</b>	<b>(974)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
	-	8,093	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>8,093</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Principal payments on lease liability	1,456	1,547	1,642	1,742	1,845
<b>Total cash used</b>	<b>1,456</b>	<b>1,547</b>	<b>1,642</b>	<b>1,742</b>	<b>1,845</b>
<b>Net cash from/(used by) financing activities</b>	<b>(1,456)</b>	<b>6,546</b>	<b>(1,642)</b>	<b>(1,742)</b>	<b>(1,845)</b>
<b>Net increase/(decrease) in cash held</b>	<b>48</b>	<b>9,096</b>	<b>713</b>	<b>786</b>	<b>(12)</b>
Cash and cash equivalents at the beginning of the reporting period	12,087	12,135	21,231	21,944	22,730
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>12,135</b>	<b>21,231</b>	<b>21,944</b>	<b>22,730</b>	<b>22,718</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources <sup>(a)</sup>	900	844	372	313	974
<b>TOTAL</b>	<b>900</b>	<b>844</b>	<b>372</b>	<b>313</b>	<b>974</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	900	844	372	313	974
<b>Total cash used to acquire assets</b>	<b>900</b>	<b>844</b>	<b>372</b>	<b>313</b>	<b>974</b>

Prepared on Australian Accounting Standards basis.

(a) Funded from annual appropriations and may include donations and contributions, gifts, internally generated assets, and proceeds from the sale of assets.

**Table 3.6: Statement of departmental asset movements (Budget year 2023-24)**

	Asset Category				Total \$'000
	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	
<b>As at 1 July 2023</b>					
Gross book value	149	9,294	5,697	916	16,056
Gross book value - ROU assets	-	15,835	-	-	15,835
Accumulated depreciation/ amortisation and impairment	-	(890)	(2,388)	(848)	(4,126)
Accumulated depreciation/ amortisation and impairment - ROU assets	-	(6,066)	-	-	(6,066)
<b>Opening net book balance</b>	<b>149</b>	<b>18,173</b>	<b>3,309</b>	<b>68</b>	<b>21,699</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation ordinary annual services <sup>(a)</sup>	-	-	724	120	844
<b>Total additions</b>	<b>-</b>	<b>-</b>	<b>724</b>	<b>120</b>	<b>844</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(471)	(401)	(42)	(914)
Depreciation/amortisation on ROU assets	-	(1,584)	-	-	(1,584)
<b>Total other movements</b>	<b>-</b>	<b>(2,055)</b>	<b>(401)</b>	<b>(42)</b>	<b>(2,498)</b>
<b>As at 30 June 2024</b>					
Gross book value	149	9,294	6,421	1,036	16,900
Gross book value - ROU assets	-	15,835	-	-	15,835
Accumulated depreciation/ amortisation and impairment	-	(1,361)	(2,789)	(890)	(5,040)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(7,650)	-	-	(7,650)
<b>Closing net book balance</b>	<b>149</b>	<b>16,118</b>	<b>3,632</b>	<b>146</b>	<b>20,045</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2022-23 for depreciation/amortisation expenses, departmental capital budgets or other operational expenses.