

# AUSTRALIAN HUMAN RIGHTS COMMISSION

## Section 1: Entity overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The Australian Human Rights Commission (the Commission) is Australia's national human rights institution. It provides independent and impartial services to promote and protect human rights and fundamental freedoms, and address discrimination.

The Commission works to build understanding and respect for rights in our community. Its role is to conduct education and awareness-raising about rights and responsibilities, contribute to the prevention of discrimination and human rights breaches within society, and provide access to justice in relation to alleged discrimination and breaches of human rights.

The Commission exercises functions under the following Acts:

- *Australian Human Rights Commission Act 1986*
- *Racial Discrimination Act 1975*
- *Sex Discrimination Act 1984*
- *Disability Discrimination Act 1992*
- *Age Discrimination Act 2004.*

Functions under these Acts are vested in the Commission as a whole, individual members, the President as Chief Executive Officer or the Attorney-General. The Commission also has functions under the *Fair Work Act 2009* and *Native Title Act 1993*.

The Commission has independent participation status at a number of United Nations forums to address the implementation status of Australia's international human rights obligations.

The Commission works closely with other government agencies, the business community, the non-government sector and individuals to fulfil its role. It aims to provide an independent, timely and effective complaint handling function in accordance with legislative requirements.

Its services are evaluated through both qualitative and quantitative measures, including project specific evaluations, complaint statistics and a service satisfaction survey.

## 1.2 ENTITY RESOURCE STATEMENT

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

Table 1.1 is presented on a resourcing (that is, appropriations and cash available) basis, while the budgeted expenses for Outcome 1 table in section 2 and the financial statements in section 3 are prepared on an accrual basis.

**Table 1.1: Entity resource statement—Budget estimates for 2018–19 as at Budget May 2018**

	2017–18 Estimated actual \$'000	2018–19 Estimate \$'000
<b>Opening balance and cash reserves at 1 July</b>	<b>11,719</b>	<b>7,461</b>
<b>FUNDS FROM GOVERNMENT</b>		
<b>Annual appropriations—ordinary annual services (a)</b>		
Outcome 1	14,391	16,184
<b>Total annual appropriations</b>	<b>14,391</b>	<b>16,184</b>
<b>Amounts received from related entities</b>		
Amounts from other entities (b)	4,425	4,074
<b>Total amounts received from related entities</b>	<b>4,425</b>	<b>4,074</b>
<b>Total funds from government</b>	<b>18,816</b>	<b>20,258</b>
<b>FUNDS FROM OTHER SOURCES</b>		
Interest	200	250
Sale of goods and services	754	780
Other	1,036	1,031
<b>Total funds from other sources</b>	<b>1,990</b>	<b>2,061</b>
<b>Total net resourcing for entity</b>	<b>32,525</b>	<b>29,780</b>
	<b>2017–18</b>	<b>2018–19</b>
<b>Average staffing level (number)</b>	<b>122</b>	<b>122</b>

Prepared on a resourcing (appropriations and cash available) basis.

Note: All figures are GST exclusive and may not match figures in the cash flow statement.

(a) Appropriation Bill (No. 1) 2018–19.

(b) Amounts received from other entities within the portfolio, or from other portfolios.

### 1.3 BUDGET MEASURES

Budget measures announced since the 2017–18 Mid-Year Economic and Fiscal Outlook (MYEFO) relating to the Commission are detailed in Budget Paper No. 2 and summarised in Part 1 of Table 1.2.

**Table 1.2: Entity 2018–19 Budget measures**

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

	Program	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
<b>Expense measures</b>						
Attorney-General's Portfolio— efficiencies	1.1					
Departmental expenses		(48)	(104)	(104)	(104)	(104)
<b>Total expense measures</b>		<b>(48)</b>	<b>(104)</b>	<b>(104)</b>	<b>(104)</b>	<b>(104)</b>

Prepared on a Government Finance Statistics (fiscal) basis.

Figures displayed as a negative represent a decrease in funds and figures displayed as a positive represent an increase in funds.

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

The Commission has no other measures not previously reported in a portfolio statement.

## 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.

The Commission's outcome is described below together with its related programs.

### **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 the Commission can be found at <https://www.humanrights.gov.au/sites/default/files/AHRC%20Corporate%20Plan%202017-18%20.pdf>

The most recent annual performance statement can be found at <https://www.humanrights.gov.au/our-work/commission-general/publications/annual-report-2016-2017>

## 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: An Australian society in which human rights are respected, protected and promoted through independent investigation and resolution of complaints, education and research to promote and eliminate discrimination, and monitoring and reporting on human rights**

### Budgeted expenses for Outcome 1

Table 2.1 shows how much the Commission intends to spend (on an accrual basis) on achieving Outcome 1.

**Table 2.1: Budgeted expenses for Outcome 1**

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>Program 1.1: Australians have access to independent human rights complaint handling and public inquiry processes and benefit from human rights education, promotion and monitoring and compliance activities</b>					
Revenue from government					
Ordinary annual services (Appropriation Bill No. 1)	14,391	16,184	16,279	16,376	16,453
Payment from related entities (a)	6,713	5,467	5,608	2,552	1,687
Resources received free of charge	51	46	46	46	46
Revenues from other independent sources	1,939	2,015	1,235	1,235	1,235
<b>Total expenses for Outcome 1</b>	<b>23,094</b>	<b>23,712</b>	<b>23,168</b>	<b>20,209</b>	<b>19,421</b>

	2017–18	2018–19
<b>Average staffing level (number)</b>	122	122

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

(a) The 2017–18, 2018–19 and 2019–20 figures reflect the approved operating losses of \$2.288m, \$1.393m and \$0.958m respectively.

### Performance criteria for Outcome 1

Table 2.2 shows the performance criteria for each program associated with Outcome 1. It also summarises how the program is delivered.

**Table 2.2: Performance criteria for Outcome 1**

<p><b>Outcome 1: An Australian society in which human rights are respected, protected and promoted through independent investigation and resolution of complaints, education and research to promote and eliminate discrimination, and monitoring and reporting on human rights</b></p>		
<p><b>Program 1.1: Australians have access to independent human rights complaint handling and public inquiry processes and benefit from human rights education, promotion and monitoring, and compliance activities</b></p> <p>The Commission provides leadership to ensure human rights issues are on the national agenda, with the goal that human rights and fundamental freedoms are respected and protected in Australian law, policy and practice. We provide impartial information and dispute resolution services to prevent and resolve disputes about breaches of human rights and discrimination, and conduct research and project work that is evidence based and contributes to improved protection and respect for human rights.</p>		
<p><b>Delivery</b></p>	<p>The Commission exercises functions under <i>the Australian Human Rights Commission Act 1986</i>, federal discrimination laws (<i>Racial Discrimination Act 1975</i>, <i>Sex Discrimination Act 1984</i>, <i>Disability Discrimination Act 1992</i>, and <i>Age Discrimination Act 2004</i>), the <i>Fair Work Act 2009</i> and the <i>Native Title Act 1993</i>. The Commission delivers its program by:</p> <ul style="list-style-type: none"> <li>• Promoting understanding, acceptance and public discussion of human rights in Australia (including through our specialist commissioners) as well as compliance with federal discrimination law (including through guidelines on avoiding human rights breaches and achieving compliance with federal discrimination laws; developing and monitoring disability standards; and considering applications for exemptions under relevant discrimination laws).</li> <li>• Undertaking research, educational and other programs to promote human rights, including by reporting to Parliament on the status of enjoyment of human rights by children and Aboriginal and Torres Strait Islander peoples.</li> <li>• Conducting inquiries into acts or practices that may be contrary to human rights; reporting on laws that Parliament should make, or actions that the Commonwealth should take, to meet Australia's international human rights obligations; and examining laws and proposed laws to determine whether they are consistent with human rights.</li> <li>• Inquiring into and attempting to conciliate complaints of unlawful discrimination or breaches of human rights.</li> <li>• Intervening in court matters that involve human rights issues, with the leave of the court.</li> </ul>	
<p><b>Performance information</b></p>		
<p><b>Year</b></p>	<p><b>Performance criteria</b></p>	<p><b>Targets</b></p>
<p>2017–18</p>	<p>We provide an efficient and effective and complaint service.</p> <p>Our public presence and communication increases public awareness and debate about human rights issues.</p>	<p><b>Expected achievement:</b></p> <p>85% of complaints are finalised in under 12 months.</p> <p>40% of complaints are resolved by conciliation.</p> <p>85% of parties to complaints are satisfied with the service they receive.</p> <p>Effective reach among identified audiences with relevant and useful information about human rights is demonstrated by web and social media analytics that exceed the previous year's benchmark by 5%.</p>

**Table 2.2: Performance criteria for Outcome 1 (continued)**

<b>Program 1.1: Australians have access to independent human rights complaint handling and public inquiry processes and benefit from human rights education, promotion and monitoring, and compliance activities (continued)</b>		
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2017–18	<p>Our research, reports and recommendations are cited or acted upon by Parliament, governments, the courts, businesses and in the community.</p> <p>Effective education, training and information resources increase human rights knowledge and skills and contribute to changes in behaviours and attitudes.</p>	<p>Citation and other analyses of parliamentary debates and committee reports demonstrate that our research and recommendations have contributed to human rights impacts being considered.</p> <p>Evaluations of our education and training programs demonstrate that the:</p> <ul style="list-style-type: none"> <li>• learning objectives have been met for the majority of participants</li> <li>• the majority of participants are satisfied with the quality and relevance of the training</li> <li>• new school resources are of a satisfactory quality and relevance to the National Curriculum.</li> </ul>
2018–19	<p>1. Effective promotion of key human rights issues and engagement with governments, parliament, the courts, business and civil society builds increased awareness and understanding of actions required to comply with Australia's human rights obligations.</p>	<p>Reach among identified audiences, through the provision of relevant and useful information about human rights, is demonstrated by web and social media analytics that exceed the previous year's bench mark by 5%.</p> <p>High rate of acceptance of applications to the courts for leave to appear demonstrates acknowledged expertise on human rights. Citation analysis of court judgements demonstrates that our submissions to the courts have contributed to human rights impacts being considered.</p>

**Table 2.2: Performance criteria for Outcome 1 (continued)**

<b>Program 1.1: Australians have access to independent human rights complaint handling and public inquiry processes and benefit from human rights education, promotion and monitoring, and compliance activities (continued)</b>		
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2018–19 (continued)	<p>2. Effective and timely information assists government, business and the community to comply with discrimination law and human rights. The efficient investigation and conciliation of complaints resolves disputes in a timely manner, impartially, and ensures access to justice.</p> <p>3. Expert and persuasive research, analysis, advocacy and reporting contribute to preventing human rights breaches and proactively improving compliance of laws, proposed laws and the act or practices of the Commonwealth with international human rights obligations.</p> <p>4. Human rights education activities increase understanding and build capacity in individuals and organisations about human rights.</p>	<p>Efficient and effective information and dispute resolution services meet performance indicators on timeliness, effectiveness and service user satisfaction:</p> <ul style="list-style-type: none"> <li>• 85% of complaints are finalised in under 12 months</li> <li>• 40% of complaints are resolved by conciliation</li> <li>• 85% of parties to complaints are satisfied with the service they receive</li> <li>• the terms on which disputes are resolved include systemic outcomes that accord with the objectives of the law.</li> </ul> <p>Parliamentary debates and committee inquiry reports cite or reference the work of the Commission, demonstrating that our analysis, submissions and recommendations have contributed to human rights issues being considered.</p> <p>Evaluation findings identify that major reports and national inquiries are viewed as robust; lead to increased understanding of relevant human rights issues and impact; and lead to increased motivation to take action to address human rights violations.</p> <p>Evaluations of our education and training programs demonstrate that:</p> <ul style="list-style-type: none"> <li>• new resources are engaging, of satisfactory quality and relevant to target audiences</li> <li>• learning objectives have been met for the majority of participants</li> <li>• the majority of participants are satisfied with the quality and relevance of the training.</li> </ul> <p>Participation in the investigation and conciliation process results in increased understanding of rights and responsibilities in the law.</p>



**Table 2.2: Performance criteria for Outcome 1 (continued)**

<b>Program 1.1: Australians have access to independent human rights complaint handling and public inquiry processes and benefit from human rights education, promotion and monitoring, and compliance activities (continued)</b>		
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2019–20 and beyond	Same as for 2018–19.	Same as for 2018–19.
<b>Purpose (a)</b>	As Australia’s national human rights institution our purpose is to fulfil our statutory functions so that Australians have access to effective, independent complaint handling and public inquiry processes on human rights and discrimination matters, and benefit from our human rights education, advocacy, monitoring and compliance activities.	

(a) This is an updated purpose statement that will be included in AHRC’s 2018–19 corporate plan.

## Section 3: Budgeted financial statements

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

### **3.1 BUDGETED FINANCIAL STATEMENTS**

#### **3.1.1 Difference between entity resourcing and financial statements**

There is no material difference between the entity resourcing and financial statements.

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

##### **Income statement**

In 2018–19, income is budgeted at \$22.319m. This is a net increase of \$1.513m over the 2017–18 estimated actual of \$20.806m. The increase in revenue is primarily due to a terminating measure in 2017–18. Estimated actual expenses in 2017–18 are \$25.382m and include the Commission’s approved operating loss of \$2.288m.

The Commission’s revenue from government has increased from \$14.391m for 2017–18 to \$16.184m for 2018–19. This is the net result of new and terminating measures, cumulative parameter adjustments, the application of the efficiency dividend, and targeted and additional one-off savings measures.

Own-source revenue funding arising from service fees and direct cost recoveries is projected to be \$6.089m in 2018–19. The revenues arise primarily from the supply of international human rights technical assistance programs to the Department of Foreign Affairs and Trade, accommodation and shared services under a memorandum of understanding with the Office of the Australian Information Commissioner, and interest income from short-term deposits with the Commonwealth Bank.

The Commission’s expenditure reflects the anticipated costs of delivering its program under its outcome and fee-for-service activities over the 2018–19 budget year and forward estimates.

##### **Balance sheet**

In 2018–19 the Commission anticipates capital expenditure of \$0.326m to purchase and replace end-of-life assets and equipment.

### 3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	16,184	17,345	17,345	15,546	15,546
Suppliers	6,015	5,629	5,085	3,953	3,165
Depreciation and amortisation	895	738	738	710	710
<b>Total expenses</b>	<b>23,094</b>	<b>23,712</b>	<b>23,168</b>	<b>20,209</b>	<b>19,421</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	5,179	4,854	4,650	2,552	1,687
Interest	200	250	250	250	250
Other	985	985	985	985	985
<b>Total own-source revenue</b>	<b>6,364</b>	<b>6,089</b>	<b>5,885</b>	<b>3,787</b>	<b>2,922</b>
<b>Gains</b>					
Other	51	46	46	46	46
<b>Total gains</b>	<b>51</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>
<b>Total own-source income</b>	<b>6,415</b>	<b>6,135</b>	<b>5,931</b>	<b>3,833</b>	<b>2,968</b>
<b>Net (cost of)/contribution by services</b>	<b>(16,679)</b>	<b>(17,577)</b>	<b>(17,237)</b>	<b>(16,376)</b>	<b>(16,453)</b>
Revenue from government	14,391	16,184	16,279	16,376	16,453
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(2,288)</b>	<b>(1,393)</b>	<b>(958)</b>	<b>–</b>	<b>–</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(2,288)</b>	<b>(1,393)</b>	<b>(958)</b>	<b>–</b>	<b>–</b>

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	7,461	3,449	2,121	2,505	2,505
Trade and other receivables	1,512	1,512	1,512	1,512	1,512
<b>Total financial assets</b>	<b>8,973</b>	<b>4,961</b>	<b>3,633</b>	<b>4,017</b>	<b>4,017</b>
<b>Non-financial assets</b>					
Property, plant and equipment	2,019	1,627	1,235	871	776
Intangibles	393	373	353	333	428
Other non-financial assets	243	243	243	243	243
<b>Total non-financial assets</b>	<b>2,655</b>	<b>2,243</b>	<b>1,831</b>	<b>1,447</b>	<b>1,447</b>
<b>Total assets</b>	<b>11,628</b>	<b>7,204</b>	<b>5,464</b>	<b>5,464</b>	<b>5,464</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,525	1,106	1,006	1,484	1,484
Other payables	2,413	364	200	384	384
<b>Total payables</b>	<b>3,938</b>	<b>1,470</b>	<b>1,206</b>	<b>1,868</b>	<b>1,868</b>
<b>Non-interest bearing liabilities</b>					
Lease incentives	1,746	1,180	662	–	–
<b>Total non-interest bearing liabilities</b>	<b>1,746</b>	<b>1,180</b>	<b>662</b>	<b>–</b>	<b>–</b>
<b>Provisions</b>					
Employee provisions	3,354	3,357	3,357	3,357	3,357
Other provisions	55	55	55	55	55
<b>Total provisions</b>	<b>3,409</b>	<b>3,412</b>	<b>3,412</b>	<b>3,412</b>	<b>3,412</b>
<b>Total liabilities</b>	<b>9,093</b>	<b>6,062</b>	<b>5,280</b>	<b>5,280</b>	<b>5,280</b>
<b>Net assets</b>	<b>2,535</b>	<b>1,142</b>	<b>184</b>	<b>184</b>	<b>184</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	2,511	2,511	2,511	2,511	2,511
Reserves	385	385	385	385	385
Retained surplus/(accumulated deficit)	(361)	(1,754)	(2,712)	(2,712)	(2,712)
<b>Total parent entity interest</b>	<b>2,535</b>	<b>1,142</b>	<b>184</b>	<b>184</b>	<b>184</b>
<b>Total equity</b>	<b>2,535</b>	<b>1,142</b>	<b>184</b>	<b>184</b>	<b>184</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity—summary of movement (budget year 2018–19)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2018</b>				
Balance carried forward from previous period	(361)	385	2,511	2,535
Adjustment for changes in accounting policies	–	–	–	–
<b>Adjusted opening balance</b>	<b>(361)</b>	<b>385</b>	<b>2,511</b>	<b>2,535</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(1,393)	–	–	(1,393)
<b>Total comprehensive income</b>	<b>(1,393)</b>	<b>–</b>	<b>–</b>	<b>(1,393)</b>
Of which:				
Attributable to the Australian Government	(1,393)	–	–	(1,393)
<b>Estimated closing balance as at 30 June 2019</b>	<b>(1,754)</b>	<b>385</b>	<b>2,511</b>	<b>1,142</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(1,754)</b>	<b>385</b>	<b>2,511</b>	<b>1,142</b>

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	14,391	16,184	16,279	16,376	16,453
Sale of goods and rendering of services	4,423	3,790	5,271	3,537	2,672
Interest	204	250	250	250	250
Net GST received	150	150	150	–	–
<b>Total cash received</b>	<b>19,168</b>	<b>20,374</b>	<b>21,950</b>	<b>20,163</b>	<b>19,375</b>
<b>Cash used</b>					
Employees	16,034	17,342	17,345	15,546	15,546
Suppliers	7,092	6,718	5,607	3,907	3,119
<b>Total cash used</b>	<b>23,126</b>	<b>24,060</b>	<b>22,952</b>	<b>19,453</b>	<b>18,665</b>
<b>Net cash from/(used by) operating activities</b>	<b>(3,958)</b>	<b>(3,686)</b>	<b>(1,002)</b>	<b>710</b>	<b>710</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	300	326	326	326	710
<b>Total cash used</b>	<b>300</b>	<b>326</b>	<b>326</b>	<b>326</b>	<b>710</b>
<b>Net cash from/(used by) investing activities</b>	<b>(300)</b>	<b>(326)</b>	<b>(326)</b>	<b>(326)</b>	<b>(710)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(4,258)</b>	<b>(4,012)</b>	<b>(1,328)</b>	<b>384</b>	<b>–</b>
Cash and cash equivalents at the beginning of the reporting period	11,719	7,461	3,449	2,121	2,505
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>7,461</b>	<b>3,449</b>	<b>2,121</b>	<b>2,505</b>	<b>2,505</b>

Prepared on Australian Accounting Standards basis.

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

The Commission does not receive capital budget funding.

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

	Other property, plant & equipment \$'000	Computer software & intangibles \$'000	Total \$'000
<b>As at 1 July 2018</b>			
Gross book value	1,936	1,444	3,380
Accumulated depreciation/amortisation and impairment	–	(1,125)	(1,125)
<b>Opening net book balance</b>	<b>1,936</b>	<b>319</b>	<b>2,255</b>
<b>CAPITAL ASSET ADDITIONS</b>			
<b>Estimated expenditure on new or replacement assets</b>			
By purchase—appropriation ordinary annual services (a)	401	82	483
<b>Total additions</b>	<b>401</b>	<b>82</b>	<b>483</b>
<b>Other movements</b>			
Depreciation/amortisation expense	(710)	(28)	(738)
<b>Total other movements</b>	<b>(710)</b>	<b>(28)</b>	<b>(738)</b>
<b>As at 30 June 2019</b>			
Gross book value	2,337	1,526	3,863
Accumulated depreciation/amortisation and impairment	(710)	(1,153)	(1,863)
<b>Closing net book balance</b>	<b>1,627</b>	<b>373</b>	<b>2,000</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2018–19 for operational expenses.