

# OFFICE OF PARLIAMENTARY COUNSEL

## Section 1: Entity overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The Office of Parliamentary Counsel (OPC) was established by the *Parliamentary Counsel Act 1970*. OPC is the Commonwealth's principal provider of professional legislative drafting and publishing services.

OPC delivers drafting and advisory services for Bills and subordinate legislation, prepares compilations of laws as amended, and publishes laws and instruments on behalf of more than 70 Commonwealth entities. OPC also provides comprehensive, free access to Commonwealth legislation and related material through the Federal Register of Legislation website.

In 2018–19, OPC will continue to be responsive to government priorities through:

- continuing to maintain a high standard of legislative drafting capability, in particular by providing substantial drafting training to its employees and by engaging in continuous improvement of drafting techniques
- continuing to progress work on practical measures to improve the clarity and accessibility of Commonwealth Acts and subordinate legislation
- continuing to encourage a high standard of legislative drafting proposals by providing advice to other entities on legislative projects and by training staff of policy entities who might be responsible for giving drafting instructions to OPC
- maintaining free online access to up-to-date Commonwealth laws and instruments through the Federal Register of Legislation website
- continuing to work with other entities to reduce the regulatory burden, particularly by reducing legislative complexity, ensuring the repeal of spent instruments and assisting entities to manage the sunseting of their legislative instruments.

## 1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to OPC 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 by Outcome 1 table in section 2 and the financial statements in section 3 are presented 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>DEPARTMENTAL</b>		
<b>Annual appropriations—ordinary annual services (a)</b>		
Prior year appropriations available (b)	15,898	15,606
Departmental appropriation (c)	15,337	15,935
s74 retained revenue receipts (d)	6,140	5,999
Departmental capital budget (e)	130	200
<b>Total departmental annual appropriations</b>	<b>37,505</b>	<b>37,740</b>
<b>Total departmental resourcing</b>	<b>37,505</b>	<b>37,740</b>
<hr/>		
	2017–18	2018–19
<b>Average staffing level (number)</b>	97	109

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

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

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

(b) Excludes \$0.027m withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes departmental capital budget.

(d) Estimated retained revenue receipts under section 74 of the PGPA Act.

(e) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. See Table 3.5 for further details. For accounting purposes, this amount is designated as 'contributions by owners'.

### 1.3 BUDGET MEASURES

Budget measures announced since the 2017–18 Mid-Year Economic and Fiscal Outlook (MYEFO) relating to the OPC 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		(46)	(78)	(78)	(78)	(78)
<b>Total</b>		<b>(46)</b>	<b>(78)</b>	<b>(78)</b>	<b>(78)</b>	<b>(78)</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 OPC 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 OPC's outcome is described below together with its related program.

### **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 and annual performance statement for OPC can be found at <http://www.opc.gov.au/about/documents.htm>

## 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the drafting and publication of those laws and instruments**

### Budgeted expenses for Outcome 1

Table 2.1 shows how much OPC intends to spend (on an accrual basis) on achieving Outcome 1, broken down by program and departmental funding sources.

**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: Legislative drafting and publication</b>					
Departmental expenses					
Departmental appropriation	14,537	15,935	16,111	16,222	16,461
s74 retained revenue receipts (a)	6,140	5,999	6,235	6,314	6,436
Expenses not requiring appropriation in the budget year (b)	705	734	744	764	782
<b>Departmental total</b>	<b>21,382</b>	<b>22,668</b>	<b>23,090</b>	<b>23,300</b>	<b>23,679</b>
<b>Total expenses for program 1.1</b>	<b>21,382</b>	<b>22,668</b>	<b>23,090</b>	<b>23,300</b>	<b>23,679</b>

	2017–18	2018–19
<b>Average staffing level (number)</b>	97	109

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

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

(b) Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses, and audit fees.

**Performance criteria for Outcome 1**

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

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

<b>Outcome 1: A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the drafting and publication of those laws and instruments</b>		
<b>Program 1.1: Legislative drafting and publication</b>		
OPC contributes to the outcome by:		
<ul style="list-style-type: none"> <li>working with government agencies to clarify policy proposals and implement the intended policy of the executive government in legally effective legislation. The legislation drafted is comprehensible, workable and in a form available for scrutiny, and approval or rejection, by the Parliament</li> <li>managing the Federal Register of Legislation (the Legislation Register), including registering legislative instruments and lodging them for tabling in the Parliament; preparing compilations of laws as amended and publishing laws and instruments on behalf of more than 70 Commonwealth entities; and providing comprehensive, free access to Commonwealth legislation and related material through the Legislation Register website.</li> </ul>		
<b>Delivery</b>	<p>Providing high-quality drafting and advisory services for Bills and legislative instruments to be made or approved by the Governor-General (Federal Executive Council (ExCo) instruments) in accordance with government priorities.</p> <p>Ensuring consistency in applying drafting standards and conventions to all Bills and ExCo instruments.</p> <p>Preparing, registering and publishing of Commonwealth laws and instruments on the Legislation Register in an accurate and timely manner.</p>	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2017–18	<p>Bills and ExCo instruments reflect sponsors' policy intentions and are legally effective.</p> <p>Drafting standards and conventions are applied consistently to all Bills and ExCo instruments.</p> <p>New legislative instruments and gazette notices lodged for registration are registered promptly on the Legislation Register.</p>	<p><b>Expected results</b></p> <p>100% of client surveys indicate Bills and ExCo instruments reflect sponsors' policy intentions and are legally effective.</p> <p>An average rating (rating scale 1–5) of 4 or above received on client survey forms for overall satisfaction with the drafting process and draft legislation.</p> <p>100% of Bills and ExCo instruments have drafting standards and conventions applied consistently.</p> <p>100% of legislative instruments and gazette notices are registered on a specific date as required by lodging entities.</p> <p>98% of other legislative instruments and gazette notices are registered no later than two business days after lodgement.</p>

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

<b>Program 1.1: Legislative drafting and publication (continued)</b>		
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2017–18	<p>New Acts are registered promptly on the Legislation Register.</p> <p>Act and legislative instrument compilations are registered promptly on the Legislation Register.</p>	<p>98% of Acts are registered on the Legislation Register no later than two working days after receipt of notification of Royal Assent.</p> <p>90% of Act and legislative instrument compilations required to be prepared by OPC are registered on the Legislation Register by the later of 90 days after Royal Assent or making date, or 28 days after commencement of the prospective amendments.</p>
2018–19	<p>Bills and ExCo instruments reflect sponsors' policy intentions and are legally effective.</p> <p>Drafting standards and conventions are applied consistently to all Bills and ExCo instruments.</p> <p>New legislative and notifiable instruments and gazette notices lodged for registration are registered promptly on the Legislation Register.</p> <p>New Acts are registered promptly on the Legislation Register.</p> <p>Act and legislative and notifiable instrument compilations are registered promptly on the Legislation Register.</p>	<p>100% of client surveys indicate Bills and ExCo instruments reflect sponsors' policy intentions and are legally effective.</p> <p>An average rating (rating scale 1–5) of 4 or above received on client survey forms for overall satisfaction with the drafting process and draft legislation.</p> <p>100% of Bills and ExCo instruments have drafting standards and conventions applied consistently.</p> <p>100% of legislative and notifiable instruments and gazette notices are registered on a specific date as required by lodging entities.</p> <p>98% of other legislative and notifiable instruments and gazette notices are registered no later than two business days after lodgement.</p> <p>98% of Acts are registered on the Legislation Register no later than two working days after receipt of notification of Royal Assent.</p> <p>90% of Act and legislative and notifiable instrument compilations required to be prepared by OPC are registered on the Legislation Register 28 days after commencement of the prospective amendments.</p>

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

<b>Program 1.1: Legislative drafting and publication (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>Purposes</b>	OPC's purpose is to: <ul style="list-style-type: none"> <li>• enable government to carry out its legislative program by drafting Bills, ExCo instruments and a range of other instruments</li> <li>• ensure Commonwealth laws and instruments are freely available and accessible to everyone by publishing those laws and instruments on the Legislation Register.</li> </ul>	



## 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 Differences 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

##### Comprehensive income statement

OPC is budgeting for a small deficit attributable to the Australian Government in 2018–19 and the forward years. The amount of the deficit for each year is the amount of non-cost-recovered depreciation and amortisation expenses.

Revenue from government and employee benefits increase in 2018–19 and the forward years due to the *National Security – 2017 Independent Intelligence Review – Tranche 2* measure. This measure was published in the Portfolio Additional Estimates Statements 2017–18. OPC is expecting a constant level of expenditure over the budget and forward years.

##### Balance Sheet

###### Assets

For 2018–19, financial assets represent 71% of total assets. These funds have been set aside for repayment of employee liabilities as and when they fall due and to fund the future redevelopment of the Federal Register of Legislation system.

###### Liabilities

OPC's primary liability continues to be accrued employee entitlements. For 2018–19, the estimated liability of \$5.873m represents 78% of total liabilities.

###### Equity

The annual departmental capital funding is included in contributed equity.

The movement in equity across the forward years is the difference between depreciation and amortisation and the departmental capital budget for asset replacement.

### 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	15,407	16,864	17,209	17,265	17,531
Suppliers	5,073	4,874	4,921	5,035	5,130
Depreciation and amortisation	902	930	960	1,000	1,018
<b>Total expenses</b>	<b>21,382</b>	<b>22,668</b>	<b>23,090</b>	<b>23,300</b>	<b>23,679</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	6,140	5,999	6,235	6,314	6,436
Other revenue	64	64	64	64	64
<b>Total own-source revenue</b>	<b>6,204</b>	<b>6,063</b>	<b>6,299</b>	<b>6,378</b>	<b>6,500</b>
<b>Total own-source income</b>	<b>6,204</b>	<b>6,063</b>	<b>6,299</b>	<b>6,378</b>	<b>6,500</b>
<b>Net (cost of)/contribution by services</b>	<b>(15,178)</b>	<b>(16,605)</b>	<b>(16,791)</b>	<b>(16,922)</b>	<b>(17,179)</b>
Revenue from government	15,337	15,935	16,111	16,222	16,461
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>159</b>	<b>(670)</b>	<b>(680)</b>	<b>(700)</b>	<b>(718)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>159</b>	<b>(670)</b>	<b>(680)</b>	<b>(700)</b>	<b>(718)</b>

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

	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>800</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Less depreciation/amortisation expenses previously funded through revenue appropriations (a)	641	670	680	700	718
<b>Total comprehensive income/(loss) as per the statement of comprehensive income</b>	<b>159</b>	<b>(670)</b>	<b>(680)</b>	<b>(700)</b>	<b>(718)</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 and 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 departmental capital budgets, see Table 3.5 Departmental capital budget statement.

**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	368	368	368	368	368
Trade and other receivables	15,757	14,589	14,009	14,177	14,330
<b>Total financial assets</b>	<b>16,125</b>	<b>14,957</b>	<b>14,377</b>	<b>14,545</b>	<b>14,698</b>
<b>Non-financial assets</b>					
Land and buildings	3,007	2,585	2,162	1,740	1,318
Property, plant and equipment	784	755	819	976	1,205
Intangibles	474	195	3,161	2,826	2,490
Work in progress	1,000	2,438	–	–	–
Other non-financial assets	211	211	211	210	211
<b>Total non-financial assets</b>	<b>5,476</b>	<b>6,184</b>	<b>6,353</b>	<b>5,752</b>	<b>5,224</b>
<b>Total assets</b>	<b>21,601</b>	<b>21,141</b>	<b>20,730</b>	<b>20,297</b>	<b>19,922</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,390	1,400	1,369	1,236	1,090
Personal benefits	202	202	202	202	202
Other payables	65	65	65	65	65
<b>Total payables</b>	<b>1,657</b>	<b>1,667</b>	<b>1,636</b>	<b>1,503</b>	<b>1,357</b>
<b>Provisions</b>					
Employee provisions	5,873	5,873	5,873	5,873	5,873
<b>Total provisions</b>	<b>5,873</b>	<b>5,873</b>	<b>5,873</b>	<b>5,873</b>	<b>5,873</b>
<b>Total liabilities</b>	<b>7,530</b>	<b>7,540</b>	<b>7,509</b>	<b>7,376</b>	<b>7,230</b>
<b>Net assets</b>	<b>14,071</b>	<b>13,601</b>	<b>13,221</b>	<b>12,921</b>	<b>12,692</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	7,702	7,902	8,202	8,602	9,091
Reserves	1,495	1,495	1,495	1,495	1,495
Retained surplus/(accumulated deficit)	4,874	4,204	3,524	2,824	2,106
<b>Total parent entity interest</b>	<b>14,071</b>	<b>13,601</b>	<b>13,221</b>	<b>12,921</b>	<b>12,692</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	4,874	1,495	7,702	14,071
Adjustment for changes in accounting policies	–	–	–	–
<b>Adjusted opening balance</b>	<b>4,874</b>	<b>1,495</b>	<b>7,702</b>	<b>14,071</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(670)	–	–	(670)
<b>Total comprehensive income</b>	<b>(670)</b>	<b>–</b>	<b>–</b>	<b>(670)</b>
Of which:				
Attributable to the Australian Government	(670)	–	–	(670)
<b>Transactions with owners</b>				
Contributions by owners				
Departmental capital budget	–	–	200	200
<b>Sub-total transactions with owners</b>	<b>–</b>	<b>–</b>	<b>200</b>	<b>200</b>
<b>Estimated closing balance as at 30 June 2019</b>	<b>4,204</b>	<b>1,495</b>	<b>7,902</b>	<b>13,601</b>
<b>Closing balance attributable to the Australian Government</b>	<b>4,204</b>	<b>1,495</b>	<b>7,902</b>	<b>13,601</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	21,870	23,362	23,058	22,534	22,464
Sale of goods and rendering of services	6,214	6,259	6,367	6,480	6,716
Net GST received	199	190	190	223	227
<b>Total cash received</b>	<b>28,283</b>	<b>29,811</b>	<b>29,615</b>	<b>29,237</b>	<b>29,407</b>
<b>Cash used</b>					
Employees	15,690	16,864	17,209	17,265	17,531
Suppliers	5,347	5,250	5,210	5,492	5,720
s74 retained revenue receipts transferred to Official Public Account	6,214	6,259	6,367	6,480	6,156
<b>Total cash used</b>	<b>27,251</b>	<b>28,373</b>	<b>28,786</b>	<b>29,237</b>	<b>29,407</b>
<b>Net cash from/(used by) operating activities</b>	<b>1,032</b>	<b>1,438</b>	<b>829</b>	<b>–</b>	<b>–</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	1,162	1,638	1,129	400	489
<b>Total cash used</b>	<b>1,162</b>	<b>1,638</b>	<b>1,129</b>	<b>400</b>	<b>489</b>
<b>Net cash from/(used by) investing activities</b>	<b>(1,162)</b>	<b>(1,638)</b>	<b>(1,129)</b>	<b>(400)</b>	<b>(489)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	130	200	300	400	489
<b>Total cash received</b>	<b>130</b>	<b>200</b>	<b>300</b>	<b>400</b>	<b>489</b>
<b>Net cash from/(used by) financing activities</b>	<b>130</b>	<b>200</b>	<b>300</b>	<b>400</b>	<b>489</b>
<b>Net increase/(decrease) in cash held</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash and cash equivalents at the beginning of the reporting period	368	368	368	368	368
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>368</b>	<b>368</b>	<b>368</b>	<b>368</b>	<b>368</b>

Prepared on Australian Accounting Standards basis.

**Table 3.5: Departmental capital budget statement (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>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget—Bill 1 (DCB)	130	200	300	400	489
<b>Total new capital appropriations</b>	<b>130</b>	<b>200</b>	<b>300</b>	<b>400</b>	<b>489</b>
<b>Provided for:</b>					
Purchase of non-financial assets	130	200	300	400	489
<b>Total items</b>	<b>130</b>	<b>200</b>	<b>300</b>	<b>400</b>	<b>489</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation— DCB (a)	258	200	300	400	489
Funded internally from departmental resources (b)	904	1,438	829	—	—
<b>Total purchase of non-financial assets</b>	<b>1,162</b>	<b>1,638</b>	<b>1,129</b>	<b>400</b>	<b>489</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	1,162	1,638	1,129	400	489
<b>Total cash used to acquire assets</b>	<b>1,162</b>	<b>1,638</b>	<b>1,129</b>	<b>400</b>	<b>489</b>

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' departmental capital budgets (DCBs).

(b) Includes current Bill 1 and prior year Act 1 appropriations (excluding amounts from the DCB) and section 74 retained revenue receipts.

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

	Buildings \$'000	Other property, plant & equipment \$'000	Computer software & intangibles \$'000	Work in progress \$'000	Total \$'000
<b>As at 1 July 2018</b>					
Gross book value	4,228	1,310	5,119	1,000	11,657
Accumulated depreciation/ amortisation and impairment	(1,221)	(526)	(4,645)	–	(6,392)
<b>Opening net book balance</b>	<b>3,007</b>	<b>784</b>	<b>474</b>	<b>1,000</b>	<b>5,265</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase—appropriation ordinary annual services (a)	–	186	14	1,438	1,638
<b>Total additions</b>	<b>–</b>	<b>186</b>	<b>14</b>	<b>1,438</b>	<b>1,638</b>
<b>Other movements</b>					
Depreciation/amortisation expense	(422)	(215)	(293)	–	(930)
<b>Total other movements</b>	<b>(422)</b>	<b>(215)</b>	<b>(293)</b>	<b>–</b>	<b>(930)</b>
<b>As at 30 June 2019</b>					
Gross book value	4,228	1,496	5,133	2,438	13,295
Accumulated depreciation/amortisation and impairment	(1,643)	(741)	(4,938)	–	(7,322)
<b>Closing net book balance</b>	<b>2,585</b>	<b>755</b>	<b>195</b>	<b>2,438</b>	<b>5,973</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2018–19 for departmental capital budgets and prior year section 74 retained revenue receipts.