

# AUSTRALIAN COMMISSION FOR LAW ENFORCEMENT INTEGRITY

## Section 1: Entity overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The Australian Commission for Law Enforcement Integrity's (ACLEI) strategic purpose – through performance of functions prescribed by the *Law Enforcement Integrity Commissioner Act 2006* – is to make it more difficult for corruption to occur or remain undetected in designated Australian Government law enforcement agencies.

Agencies within ACLEI's jurisdiction are the Australian Criminal Intelligence Commission (ACIC), the Australian Federal Police including ACT Policing, the Australian Transaction Reports and Analysis Centre (AUSTRAC), the Department of Home Affairs and prescribed aspects of the Department of Agriculture and Water Resources (DAWR).

ACLEI's 2019-20 strategic priority will be a continued focus to prioritise detection, disruption and deterrence efforts against serious and systemic corruption and high-impact risk themes. Through strategic intelligence collection, investigation, analysis and dissemination, ACLEI will help agencies strengthen internal capability and adopt early anti-corruption strategies appropriate to their specific risk exposure profile.

In 2019-20, \$0.7 million will be added to ACLEI's resourcing under the *Safeguarding Law Enforcement Integrity – continuation* measure. This measure continues the additional resources made available to ACLEI in 2013-14 and 2015-16 to extend the Integrity Commissioner's jurisdiction to the CrimTrac Agency (which now forms part of the ACIC), AUSTRAC and prescribed aspects of the Department of Agriculture and Water Resources.

Additionally, in 2019-20 ACLEI will receive \$2.2 million – comprising \$1.4 million in departmental operating resources and an equity injection of \$0.8 million – as part of measures relating to the establishment of the Commonwealth Integrity Commission (CIC).

Following the passage of legislation for the CIC, ACLEI will form the basis of the CIC and all resourcing will be transferred to the CIC.

## 1.2 ENTITY RESOURCE STATEMENT

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

Table 1.1 is presented on a resourcing (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 2019-20 as at Budget April 2019**

	2018-19 (a) Estimated actual \$'000	2019-20 Estimate \$'000
<b>DEPARTMENTAL</b>		
<b>Annual appropriations – ordinary annual services (b)</b>		
Prior year appropriations available (c)	6,882	4,663
Departmental appropriation (d)	10,585	13,369
s74 External Revenue (e)	2,489	75
Departmental capital budget (f)	840	331
<b>Annual appropriations – other services – non-operating (g)</b>		
Equity injection	162	792
<b>Total departmental annual appropriations</b>	<b>20,958</b>	<b>19,230</b>
<b>Total departmental resourcing</b>	<b>20,958</b>	<b>19,230</b>
<b>Total resourcing for entity</b>	<b>20,958</b>	<b>19,230</b>
	<b>2018-19</b>	<b>2019-20</b>
<b>Average staffing level (number)</b>	48	54

Prepared on a resourcing (appropriations available) basis.

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

- (a) Annual appropriation amounts appearing for 2018-19 do not include the Appropriation Bills (No. 3 and 4) 2018-19 as they had not been enacted at the time of publication.
- (b) Appropriation Bill (No. 1) 2019-20.
- (c) Excludes \$0.955m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (d) Excludes departmental capital budget (DCB).
- (e) Excludes Estimated External Revenue receipts under section 74 of the PGPA Act.
- (f) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (g) Appropriation Bill (No. 2) 2019-20.

### 1.3 BUDGET MEASURES

Budget measures announced since the 2018-19 Mid-Year Economic and Fiscal Outlook (MYEFO) relating to ACLEI are detailed in Budget Paper No. 2 and summarised in Part 1 of Table 1.2.

**Table 1.2: Entity 2019-20 Budget measures**

**Part 1: Measures announced since the 2018-19 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Expense measures</b>						
Commonwealth Integrity Commission	1.1					
Departmental expenses		–	2,161	–	–	–
<b>Total</b>		–	<b>2,161</b>	–	–	–
<b>Total expense measures</b>		–	<b>2,161</b>	–	–	–
<b>Capital measures</b>						
Commonwealth Integrity Commission	1.1					
Departmental capital		–	792	–	–	–
<b>Total</b>		–	<b>792</b>	–	–	–
<b>Total capital measures</b>		–	<b>792</b>	–	–	–

Prepared on a Government Finance Statistics (fiscal) basis.

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

ACLEI 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 that contribute to government outcomes over the budget and forward years.

ACLEI'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 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 ACLEI can be found at:  
<https://www.aclei.gov.au/about/corporate-information>

The most recent annual performance statement can be found at:  
<https://www.aclei.gov.au/about/corporate-information/annual-reports>

## 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: Independent assurance to the Australian Government that Commonwealth law enforcement agencies and their staff act with integrity by detecting, investigating and preventing corruption.**

### Budgeted expenses for Outcome 1

Table 2.1.1 shows how much ACLEI intends to spend (on an accrual basis) on achieving Outcome 1, broken down by program and departmental funding sources.

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

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>Program 1.1: Detect, investigate and prevent corruption in prescribed law enforcement agencies; assist law enforcement agencies to maintain and improve the integrity of staff members.</b>					
Departmental expenses					
Departmental appropriation	10,585	13,369	11,382	11,594	11,685
s74 External Revenue (a)	2,489	75	-	-	-
Expenses not requiring appropriation in the budget year (b)	692	625	625	571	571
<b>Departmental total</b>	<b>13,766</b>	<b>14,069</b>	<b>12,007</b>	<b>12,165</b>	<b>12,256</b>
<b>Total expenses for program 1.1</b>	<b>13,766</b>	<b>14,069</b>	<b>12,007</b>	<b>12,165</b>	<b>12,256</b>

	2018-19	2019-20
<b>Average staffing level (number)</b>	48	54

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 expenses, amortisation expenses, make good expenses and audit fees.

**Performance criteria for Outcome 1**

Table 2.1.2 shows the performance criteria for the program associated with Outcome 1. It also summarises how the program is delivered.

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

<b>Outcome 1: Independent assurance to the Australian Government that Commonwealth law enforcement agencies and their staff act with integrity by detecting, investigating and preventing corruption.</b>		
<b>Program 1.1: Detect, investigate and prevent corruption in prescribed law enforcement agencies; assist law enforcement agencies to maintain and improve the integrity of staff members.</b>		
<b>Delivery</b>	Working with partners to detect, disrupt and deter corrupt conduct, ACLEI will deliver an effective and fair anti-corruption capability that addresses corruption risk, holds individuals to account and adds value to the law enforcement integrity system.  Since ACLEI's operating environment involves inherent risks, ACLEI will maintain an internal focus on ethical leadership, strong governance and active risk management.	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2018-19	ACLEI expects to achieve the performance criteria described in the 2018-19 Portfolio Budget Statements.  The 2018-19 performance criteria and targets are the same as for 2019-20.	Overall, ACLEI is on track to meet its qualitative measures.
2019-20	<ol style="list-style-type: none"> <li>1. The corruption notification and referral system is effective.</li>   <li>2. ACLEI's investigations are conducted professionally and efficiently, and add value to the law enforcement integrity system.</li> </ol>	<ol style="list-style-type: none"> <li>1.1 Law enforcement agencies notify ACLEI of corruption issues and related information in a timely way.</li> <li>1.2 Other agencies or individuals provide information about corruption issues, risks and vulnerabilities to ACLEI.</li> <li>1.3 Partner agencies indicate confidence in sharing information or intelligence with ACLEI.</li> <li>1.4 ACLEI prioritises credible information about serious and systemic corruption.</li> <li>1.5 ACLEI supports awareness-raising activities in agencies within the Integrity Commissioner's jurisdiction, including by participating in joint initiatives.</li> <li>2.1 Each investigation considers corruption risk and the broader impact on law enforcement outcomes.</li> <li>2.2 Operational resources are actively managed and targeted for maximum effect.</li> </ol>

**Table 2.1.2: Performance criteria for Outcome 1 (continued)**

<b>Program 1.1 (continued): Detect, investigate and prevent corruption in prescribed law enforcement agencies; assist law enforcement agencies to maintain and improve the integrity of staff members.</b>		
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2019-20 (continued)	<p>3. ACLEI monitors corruption investigations conducted by law enforcement agencies.</p> <p>4. ACLEI insights contribute to accountability and anti-corruption policy development.</p> <p>5. ACLEI's governance and risk management controls are effective and take account of its operations.</p>	<p>2.3 Risks relating to the operating context of law enforcement agencies are taken into account and, in appropriate circumstances, mitigation strategies are agreed with the agency concerned.</p> <p>3.1 All agency corruption investigation reports provided to ACLEI for review are assessed for intelligence value and completeness.</p> <p>3.2 ACLEI liaises regularly with the agencies' professional standards units about the progress of agency investigations.</p> <p>4.1 When warranted, the Integrity Commissioner makes recommendations for improvement in corruption prevention or detection measures.</p> <p>4.2 Submissions that relate to corruption prevention or enhancing integrity arrangements are made to government or in other relevant forums.</p> <p>4.3 Targeted presentations about integrity are made to diverse audiences.</p> <p>4.4 The Integrity Commissioner's annual report or other publications contain analysis of patterns and trends in law enforcement corruption.</p> <p>5.1 Systems are in place to ensure ACLEI officers act ethically, comply with legislative requirements and adhere to standards set by the Integrity Commissioner.</p> <p>5.2 Regular reviews and audits indicate effective governance, risk management and integrity.</p>
2020-21 and beyond	As per 2019-20.	As per 2019-20.
<b>Purpose</b>	ACLEI's strategic purpose – through performance of functions prescribed by the <i>Law Enforcement Integrity Commissioner Act 2006</i> – is to make it more difficult for corruption in designated Australian Government law enforcement agencies to occur or remain undetected.	

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements that provide a comprehensive snapshot of entity finances for the 2019-20 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

ACLEI has budgeted for an operating deficit of \$0.560 million in 2019-20. The deficit is equal to the estimated depreciation and amortisation expenses in 2019-20. Total expenses for 2019-20 are estimated at \$14.069 million, comprising \$7.610 million in employee expenses, \$5.894 million in payments to suppliers, \$0.005 million in finance costs and \$0.560 million in depreciation and amortisation expenses.

ACLEI's revenue from government for 2019-20 is \$13.369 million and includes two budget measures. The first (*Safeguarding Law Enforcement Integrity – continuation*) extends funding for ACLEI's jurisdiction of prescribed aspects of DAWR, and AUSTRAC, by \$0.5 million and \$0.2 million respectively. Under the same measure, the ACIC will provide section 74 receipts of \$0.08 million. The second, as part of a suite of measures (*Commonwealth Integrity Commission*), provides funding to undertake preparatory actions prior to the establishment of the CIC.

ACLEI will also be provided a departmental capital budget of \$0.331 million primarily for replacement of plant and equipment. Additionally, ACLEI will be provided an equity injection of \$0.792 million for purchase of new ICT equipment, hardware and case management software in preparation for the establishment of the CIC.

Following the passage of legislation, ACLEI will form the basis of the CIC and all resourcing will be transferred to the CIC.



### 3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	7,786	7,610	6,503	6,567	7,119
Suppliers	5,415	5,894	4,939	5,087	4,626
Depreciation and amortisation (a)	560	560	560	506	506
Finance costs	5	5	5	5	5
<b>Total expenses</b>	<b>13,766</b>	<b>14,069</b>	<b>12,007</b>	<b>12,165</b>	<b>12,256</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	575	75	–	–	–
Other	1,914	–	–	–	–
<b>Total own-source revenue</b>	<b>2,489</b>	<b>75</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Gains</b>					
Other	132	65	65	65	65
<b>Total gains</b>	<b>132</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>
<b>Total own-source income</b>	<b>2,621</b>	<b>140</b>	<b>65</b>	<b>65</b>	<b>65</b>
<b>Net (cost of)/contribution by services</b>	<b>(11,145)</b>	<b>(13,929)</b>	<b>(11,942)</b>	<b>(12,100)</b>	<b>(12,191)</b>
Revenue from government	10,585	13,369	11,382	11,594	11,685
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(560)</b>	<b>(560)</b>	<b>(560)</b>	<b>(506)</b>	<b>(506)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total comprehensive income/(loss)</b>	<b>(560)</b>	<b>(560)</b>	<b>(560)</b>	<b>(506)</b>	<b>(506)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(560)</b>	<b>(560)</b>	<b>(560)</b>	<b>(506)</b>	<b>(506)</b>

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

	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Less depreciation/amortisation expenses previously funded through revenue appropriations (a)	560	560	560	506	506
<b>Total comprehensive income/(loss) – as per the statement of comprehensive income</b>	<b>(560)</b>	<b>(560)</b>	<b>(560)</b>	<b>(506)</b>	<b>(506)</b>

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the government introduced net cash appropriation arrangements. Bill (No.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 (No. 1) equity appropriations. For information regarding DCBs, see Table 3.5: Departmental capital budget statement.

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

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	62	62	62	62	62
Trade and other receivables	7,041	7,041	7,041	7,041	7,041
Other financial assets	60	60	60	60	60
<b>Total financial assets</b>	<b>7,163</b>	<b>7,163</b>	<b>7,163</b>	<b>7,163</b>	<b>7,163</b>
<b>Non-financial assets</b>					
Land and buildings	1,922	1,720	1,518	1,316	1,114
Property, plant and equipment	636	1,445	1,473	1,507	1,544
Intangibles	108	64	10	10	10
Other non-financial assets	993	849	705	561	561
<b>Total non-financial assets</b>	<b>3,659</b>	<b>4,078</b>	<b>3,706</b>	<b>3,394</b>	<b>3,229</b>
<b>Total assets</b>	<b>10,822</b>	<b>11,241</b>	<b>10,869</b>	<b>10,557</b>	<b>10,392</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,407	1,258	1,109	960	960
Other payables	84	84	84	84	84
<b>Total payables</b>	<b>1,491</b>	<b>1,342</b>	<b>1,193</b>	<b>1,044</b>	<b>1,044</b>
<b>Provisions</b>					
Employee provisions	1,783	1,783	1,783	1,783	1,783
Other provisions	302	307	312	317	317
<b>Total provisions</b>	<b>2,085</b>	<b>2,090</b>	<b>2,095</b>	<b>2,100</b>	<b>2,100</b>
<b>Total liabilities</b>	<b>3,576</b>	<b>3,432</b>	<b>3,288</b>	<b>3,144</b>	<b>3,144</b>
<b>EQUITY (a)</b>					
<b>Parent entity interest</b>					
Contributed equity	4,255	5,378	5,710	6,048	6,389
Reserves	1,256	1,256	1,256	1,256	1,256
Retained surplus (accumulated deficit)	1,735	1,175	615	109	(397)
<b>Total parent entity interest</b>	<b>7,246</b>	<b>7,809</b>	<b>7,581</b>	<b>7,413</b>	<b>7,248</b>
<b>Total equity</b>	<b>7,246</b>	<b>7,809</b>	<b>7,581</b>	<b>7,413</b>	<b>7,248</b>

Prepared on Australian Accounting Standards basis.

(a) Equity is the residual interest in assets after deduction of liabilities.

**Table 3.3: Departmental statement of changes in equity – summary of movement (2019-20 budget year)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2019</b>				
Balance carried forward from previous period	1,735	1,256	4,255	7,246
<b>Adjusted opening balance</b>	<b>1,735</b>	<b>1,256</b>	<b>4,255</b>	<b>7,246</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(560)	–	–	(560)
<b>Total comprehensive income</b>	<b>(560)</b>	<b>–</b>	<b>–</b>	<b>(560)</b>
Of which:				
Attributable to the Australian Government	(560)	–	–	(560)
<b>Transactions with owners</b>				
Contributions by owners				
Equity injection – appropriation	–	–	792	792
Departmental capital budget	–	–	331	331
<b>Sub-total transactions with owners</b>	<b>–</b>	<b>–</b>	<b>1,123</b>	<b>1,123</b>
<b>Estimated closing balance as at 30 June 2020</b>	<b>1,175</b>	<b>1,256</b>	<b>5,378</b>	<b>7,809</b>
<b>Closing balance attributable to the Australian Government</b>	<b>1,175</b>	<b>1,256</b>	<b>5,378</b>	<b>7,809</b>

Prepared on Australian Accounting Standards basis.

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

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	10,491	13,369	11,382	11,594	11,685
Sale of goods and rendering of services	575	75	–	–	–
Other	1,914	–	–	–	–
<b>Total cash received</b>	<b>12,980</b>	<b>13,444</b>	<b>11,382</b>	<b>11,594</b>	<b>11,685</b>
<b>Cash used</b>					
Employees	7,692	7,610	6,503	6,567	7,119
Suppliers	5,288	5,834	4,879	5,027	4,566
<b>Total cash used</b>	<b>12,980</b>	<b>13,444</b>	<b>11,382</b>	<b>11,594</b>	<b>11,685</b>
<b>Net cash from/(used by) operating activities</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	1,002	1,123	332	338	341
<b>Total cash used</b>	<b>1,002</b>	<b>1,123</b>	<b>332</b>	<b>338</b>	<b>341</b>
<b>Net cash from/(used by) investing activities</b>	<b>(1,002)</b>	<b>(1,123)</b>	<b>(332)</b>	<b>(338)</b>	<b>(341)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	1,002	1,123	332	338	341
<b>Total cash received</b>	<b>1,002</b>	<b>1,123</b>	<b>332</b>	<b>338</b>	<b>341</b>
<b>Net cash from/(used by) financing activities</b>	<b>1,002</b>	<b>1,123</b>	<b>332</b>	<b>338</b>	<b>341</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	62	62	62	62	62
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>62</b>

Prepared on Australian Accounting Standards basis.

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

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget – Bill (No.1) – DCB	840	331	332	338	341
Equity injections – Bill (No. 2)	162	792	-	-	-
<b>Total new capital appropriations</b>	<b>1,002</b>	<b>1,123</b>	<b>332</b>	<b>338</b>	<b>341</b>
<b>Provided for:</b>					
Purchase of non-financial assets	1,002	1,123	332	338	341
<b>Total items</b>	<b>1,002</b>	<b>1,123</b>	<b>332</b>	<b>338</b>	<b>341</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	162	792	-	-	-
Funded by capital appropriation – DCB (b)	840	331	332	338	341
<b>Total</b>	<b>1,002</b>	<b>1,123</b>	<b>332</b>	<b>338</b>	<b>341</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	1,002	1,123	332	338	341
<b>Total cash used to acquire assets</b>	<b>1,002</b>	<b>1,123</b>	<b>332</b>	<b>338</b>	<b>341</b>

Prepared on Australian Accounting Standards basis.

(a) Includes current Bill (No. 2) and prior Acts (No. 2, 4 and 6) appropriations.

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' departmental capital budgets (DCBs).

**Table 3.6: Statement of asset movements (2019-20 budget year)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2019</b>				
Gross book value	2,368	1,122	244	3,734
Accumulated depreciation/amortisation and impairment	(446)	(486)	(136)	(1,068)
<b>Opening net book balance</b>	<b>1,922</b>	<b>636</b>	<b>108</b>	<b>2,666</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – appropriation equity (a)	–	782	10	792
By purchase – appropriation ordinary annual services (b)	–	331	–	331
<b>Total additions</b>	<b>–</b>	<b>1,113</b>	<b>10</b>	<b>1,123</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(202)	(304)	(54)	(560)
<b>Total other movements</b>	<b>(202)</b>	<b>(304)</b>	<b>(54)</b>	<b>(560)</b>
<b>As at 30 June 2020</b>				
Gross book value	2,368	2,235	254	4,857
Accumulated depreciation/amortisation and impairment	(648)	(790)	(190)	(1,628)
<b>Closing net book balance</b>	<b>1,720</b>	<b>1,445</b>	<b>64</b>	<b>3,229</b>

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injection appropriation provided through Appropriation Bill (No. 2) 2019-20, including collection acquisition budgets.
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2019-20 for depreciation and amortisation expenses, departmental capital budgets or other operational expenses.