

AUSTRALIAN SIGNALS DIRECTORATE

Agency Resources and Planned Performance

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AUSTRALIAN SIGNALS DIRECTORATE

Section 1: ASD Overview and Resources

1.1 STRATEGIC DIRECTION STATEMENT

The Australian Signals Directorate (ASD) defends Australia from global threats, and advances the national interest by providing foreign signals intelligence, cyber security and offensive cyber operations, as directed by Government.

ASD is a statutory agency within the Defence portfolio, reporting directly to the Minister for Defence. It operates under the *Public Governance, Performance and Accountability Act 2013* and the *Intelligence Services Act 2001*. All of ASD's activities are subject to oversight from the Inspector-General of Intelligence and Security. The Parliamentary Joint Committee on Intelligence and Security provides further oversight of ASD's administration, expenditure and enabling legislation. It also considers other matters within its scope that are referred by the Australian Senate, House of Representatives, or a Minister of the Australian Government.

The *Intelligence Services Act 2001* specifies that the organisation's functions are to:

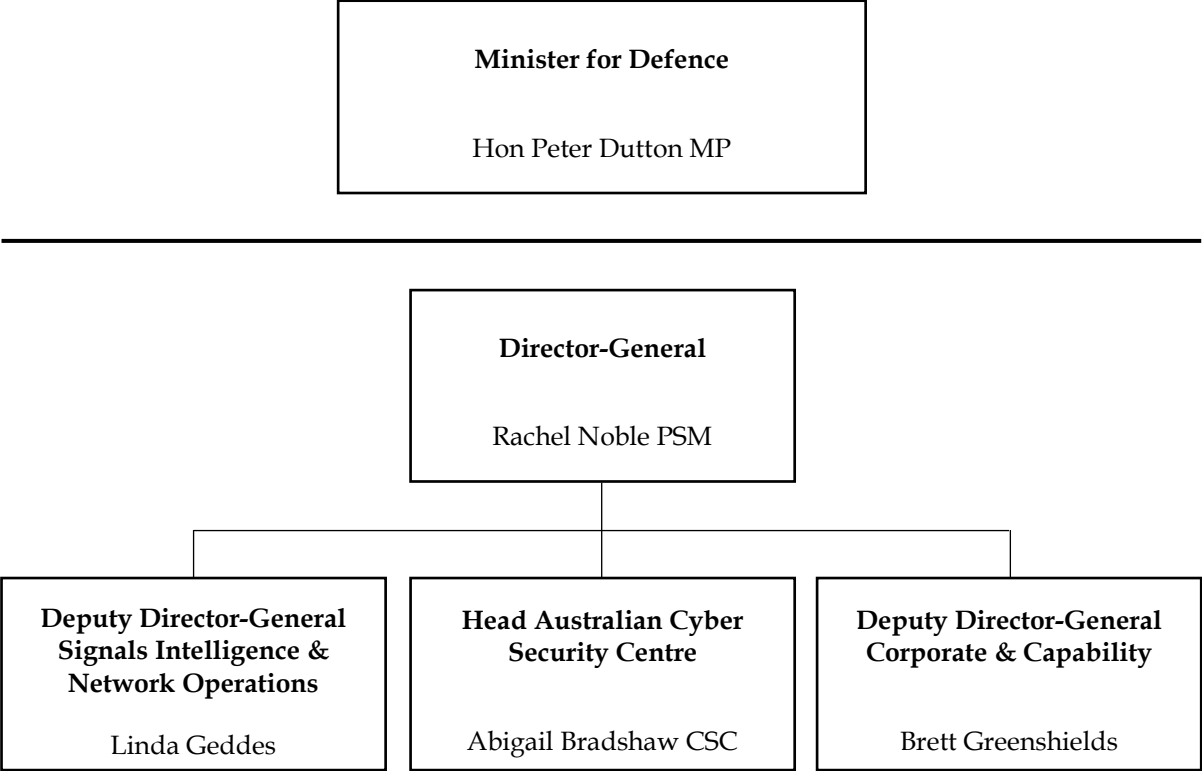
- collect foreign signals intelligence;
- communicate foreign signals intelligence;
- prevent and disrupt offshore cyber-enabled crime;
- provide cyber security advice and assistance to Australian governments, businesses and individuals;
- support military operations;
- protect the specialised tools ASD uses to fulfil its functions; and
- cooperate with, and assist, the National Security Community's performance of its functions.

The organisation has five strategic objectives:

ASD **delivers strategic advantage** for Australia by providing foreign signals intelligence that protects and advances Australia's national interest. Foreign intelligence collection activities are guided by priorities set by Government.

ASD is the Australian Government's **leading cyber security agency**, and aims to make Australia the safest place to connect online and foster national cyber security resilience. ASD's Australian Cyber Security Centre monitors cyber threats targeting Australian interests, and provides advice and information, including through the international network of Computer Emergency Response Teams (CERT) to help protect Australians. When serious cyber incidents occur, ASD leads the Australian Government response to help mitigate the threat and strengthen defences.

Figure 4: ASD Organisational Structure



At the time of publication, Deputy Director-General Signals Intelligence & Network Operations, Linda Geddes, is on long-term leave. The position is currently held on a rotational basis among First Assistant Director-Generals from Signals Intelligence & Network Operations Group.

Senior Executive Changes

No changes have taken place since the *Portfolio Additional Estimates Statements 2020–21*.

Organisational Structure

No changes have taken place since the *Portfolio Additional Estimates Statements 2020–21*.

1.2 ASD RESOURCE STATEMENT

Table 1: ASD Resource Statement – Budget Estimates for 2021-22 as at Budget May 2021

| | 2020-21 Estimated actual \$'000 | 2021-22 Estimate \$'000 |
|--|--|-------------------------------|
| Departmental | | |
| Annual appropriations - ordinary annual services | | |
| Departmental appropriation ^[a] | 805,703 | 887,888 |
| s74 External Revenue | 2,704 | 2,771 |
| Departmental Capital Budget | 30,000 | 45,000 |
| Annual appropriations - other services - non-operating | | |
| Equity injection | 174,747 | 125,043 |
| Total departmental annual appropriations | 1,013,154 | 1,060,702 |
| Total departmental resourcing | 1,013,154 | 1,060,702 |
| Total resourcing for ASD | 1,013,154 | 1,060,702 |

Note

a. The appropriations for 2020-21 as disclosed above, include amounts in Appropriation Bill 3 and Bill 4 which are yet to receive Royal Assent.

1.3 BUDGET MEASURES

2021-22 Budget Measures and Other Budget Adjustments

Table 2: ASD 2021-22 Budget Measures
Measures announced since the 2020-21 Mid-Year Economic and Fiscal Outlook (MYEFO)

| | 2020-21 Estimated Actual \$m | 2021-22 Budget Estimate \$m | 2022-23 Forward Estimate \$m | 2023-24 Forward Estimate \$m | 2024-25 Forward Estimate \$m |
|--|---------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| Departmental Budget Measures | | | | | |
| Expenditure Measures | | | | | |
| Digital Economy Strategy ^[a] | - | - | - | - | - |
| Total Departmental Budget Measures | - | - | - | - | - |
| Other Budget Adjustments | | | | | |
| Transfer of projects from Defence | - | 11.7 | - | - | - |
| Movement of Fund | -13.8 | - | - | 46.0 | - |
| Foreign Exchange | -6.0 | -6.5 | -3.6 | -3.9 | -3.8 |
| Total Other Departmental Budget Adjustments | -19.8 | 5.1 | -3.6 | 42.1 | -3.8 |
| Variation to ASD Departmental Funding | -19.8 | 5.1 | -3.6 | 42.1 | -3.8 |

Note

a. ASD will be absorbing the cost of this measure.

Section 2: ASD Outcomes and Planned Performance

2.1 OUTCOME AND PERFORMANCE INFORMATION

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 enhanced Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measures 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 and annual performance statement for ASD can be found at: <https://www.asd.gov.au/publications>.

Outcome 1: Defend Australia from global threats and advance our national interests through the provision of foreign signals intelligence, cyber security and offensive cyber operations, as directed by Government.

Outcome Expense Statement

Table 3: Budgeted Expenses for Outcome 1

| | 2020-21 Estimated Actual \$'000 | 2021-22 Budget Estimate \$'000 | 2022-23 Forward Estimate \$'000 | 2023-24 Forward Estimate \$'000 | 2024-25 Forward Estimate \$'000 |
|--|--|---|--|--|--|
| Program 1.1 - Foreign Signals Intelligence, Cyber Security and Offensive Cyber Operations | | | | | |
| Expenses funded by appropriation and own source revenue ^[a] | | | | | |
| Employees | 287,919 | 308,234 | 319,692 | 340,214 | 354,354 |
| Suppliers | 481,696 | 542,487 | 493,505 | 510,431 | 552,463 |
| Other expenses | 4,722 | 4,502 | 4,077 | 3,642 | 3,197 |
| | 774,337 | 855,223 | 817,274 | 854,287 | 910,014 |
| Expenses not requiring appropriation ^[b] | | | | | |
| Depreciation and amortisation | 146,583 | 181,087 | 190,735 | 183,163 | 169,101 |
| | 146,583 | 181,087 | 190,735 | 183,163 | 169,101 |
| Total operating expenses | 920,920 | 1,036,310 | 1,008,009 | 1,037,450 | 1,079,115 |
| Capital expenditure funded by appropriation | | | | | |
| Purchases of non-financial assets | 174,043 | 170,043 | 153,593 | 138,782 | 72,876 |
| Principal repayments of lease liabilities | 34,070 | 35,436 | 36,895 | 37,550 | 37,842 |
| Total capital expenditure | 208,113 | 205,479 | 190,488 | 176,332 | 110,718 |
| Total funded expenditure Program 1.1 ^[c] | 982,450 | 1,060,702 | 1,007,762 | 1,030,619 | 1,020,732 |

Notes

a. Section 74 external revenues contribution to expenditure.

b. Expenses not requiring appropriation include depreciation cost and auditor fees.

c. Total program funded expenditure includes operating expenses and capital expenditure funded by Appropriation and own source revenue. This excludes expenses not requiring appropriation.

| | 2020-21 | 2021-22 |
|--|---------|---------|
| Average Staffing Level (number) | nfp | nfp |

Contributions to Outcome 1

Program 1.1: Foreign Signals Intelligence, Cyber Security and Offensive Cyber Operations

| | | |
|--|--|---|
| Program 1.1 Objective | | |
| To defend Australia from global threats and advance our national interests through the provision of foreign signals intelligence, cyber security and offensive cyber operations as directed by Government. | | |
| Delivery | This program will be achieved by: <ul style="list-style-type: none"> • Providing foreign signals intelligence • Providing cyber security services • Conducting offensive cyber operations • Sustaining and securing future capabilities. | |
| Performance information ^[a] | | |
| Year | Performance measures | Actual Achievement / Targets |
| 2020-21 | ASD's foreign signals intelligence informs strategic, operational and tactical decision-making. | ASD's intelligence products, technical expertise and advice deliver strategic advantage to Australia and enable National Intelligence Community operations. <i>Expected to be met.</i> |
| | | ASD's foreign signals intelligence and technical expertise effectively supports military operations. <i>Expected to be met.</i> |
| | ASD's cyber security advice, assistance and operational responses prevent, detect and remediate cyber threats to Australia. | ASD's Australian Cyber Security Centre provides high quality, impactful cyber security services to government, critical infrastructure and services, businesses, families and individuals. <i>Expected to be met.</i> |
| | | ASD delivers international partnership programs and advanced technical capability that strengthen national cyber security and resilience. <i>Expected to be met.</i> |
| | ASD's offensive cyber operations deliver real world impact, including providing advantage to military operations. | ASD's offensive cyber operations provide effective and timely support for military operations in accordance with Australian Defence Force priorities and requirements. <i>Expected to be met.</i> |
| | | ASD's offensive cyber operations provide effective measures to counter offshore cyber threats targeting Australians and Australia, consistent with whole-of-government security priorities and requirements. <i>Expected to be met.</i> |
| | ASD's capability needs are met and fiscal outcomes are delivered, while managing ASD's risk and maintaining a secure internal operating environment. | ASD provides and sustains a suite of contemporary, integrated and optimised technology platforms, products and services that meet the needs of ASD's signals intelligence, cyber security and effects missions while ensuring interoperability with partners. <i>Expected to be met.</i> |
| | | High-quality corporate support required to enable mission outcomes is provided to all parts of ASD and partners (including through Defence shared services arrangements). <i>Expected to be met.</i> |

| Performance information ^[a] | | |
|--|--|------------------------------|
| Year | Performance measures ^[a] | Actual Achievement / Targets |
| 2021-22 | As per 2020-21. | As per 2020-21. |
| 2022-23 and beyond | As per 2021-22. | As per 2021-22. |
| Purposes | Defend Australia from global threats and advance our national interests through the provision of foreign signals intelligence, cyber security and offensive cyber operations, as directed by Government. | |
| Material changes to Program 1.1 resulting from the following measures: Nil. | | |

Note

- a. New or modified performance measures that reflect new or materially changed programs are shown in *italics*.

Section 3: ASD Explanatory Tables and Budgeted Financial Statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 EXPLANATORY TABLES

Table 4: Third Party Payments to and from Other Agencies ^[a]

| | 2020-21 Estimated Actual \$'000 | 2021-22 Budget Estimate \$'000 |
|---|--|---|
| Payments made to Department of Defence for provision of services (Departmental) | 92,559 | 94,908 |

Note

- a. Third party payments to and from other Agencies include:
- Inter-agency transactions in excess of \$20m per annum;
 - Inter-agency transactions that were in excess of \$20m in the previous year's annual statements; and
 - Inter-agency transactions relating to Budget Measures as disclosed in Defence Budget Measures.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Budgeted Financial Statements

Table 5: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services) (for the period ended 30 June)

| | 2020-21 Estimated actual \$'000 | 2021-22 Budget \$'000 | 2022-23 Forward estimate \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| EXPENSES | | | | | |
| Employee benefits | 287,919 | 308,234 | 319,692 | 340,214 | 354,354 |
| Supplier expenses | 481,849 | 542,640 | 493,660 | 510,587 | 552,618 |
| Grants | - | - | - | - | - |
| Depreciation and amortisation | 146,430 | 180,934 | 190,580 | 183,007 | 168,946 |
| Finance costs | - | - | - | - | - |
| Write-down of assets and impairment of assets | - | - | - | - | - |
| Foreign exchange losses | - | - | - | - | - |
| Net losses from sale of assets | - | - | - | - | - |
| Other | 4,722 | 4,502 | 4,077 | 3,642 | 3,197 |
| Total expenses | 920,920 | 1,036,310 | 1,008,009 | 1,037,450 | 1,079,115 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Sales of goods and rendering of services | 2,704 | 2,771 | 2,845 | 2,918 | 2,994 |
| Rental revenue | - | - | - | - | - |
| Other revenue | - | - | - | - | - |
| Total own-source revenue | 2,704 | 2,771 | 2,845 | 2,918 | 2,994 |
| Gains | | | | | |
| Foreign exchange | - | - | - | - | - |
| Reversals of previous asset write-downs | - | - | - | - | - |
| Net gains from sale of assets | - | - | - | - | - |
| Other gains | 153 | 153 | 155 | 156 | 155 |
| Total gains | 153 | 153 | 155 | 156 | 155 |
| Total own-source income | 2,857 | 2,924 | 3,000 | 3,074 | 3,149 |
| Net cost of (contribution by) services | -918,063 | -1,033,386 | -1,005,009 | -1,034,376 | -1,075,966 |
| Revenue from Government | 805,703 | 887,888 | 851,324 | 888,919 | 944,862 |
| Surplus (Deficit) attributable to the Australian Government | -112,360 | -145,498 | -153,685 | -145,457 | -131,104 |
| OTHER COMPREHENSIVE INCOME | | | | | |
| Items not subject to subsequent reclassification to net cost of services | | | | | |
| Changes in asset revaluation reserves | - | - | - | - | - |
| Total other comprehensive income/(loss) | - | - | - | - | - |
| Total comprehensive income attributable to the Australian Government | -112,360 | -145,498 | -153,685 | -145,457 | -131,104 |

Note: Impact of net cash appropriation arrangements

| | 2020-21 Estimated actual \$'000 | 2021-22 Budget \$'000 | 2022-23 Forward estimate \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 |
|--|--|-----------------------------|--|--|--|
| Surplus/(Deficit) attributable to the Australian Government prior to Net Cash Appropriation Adjustments | - | - | - | - | - |
| less: Depreciation/amortisation expenses previously funded through revenue appropriations | -104,678 | -139,652 | -149,721 | -143,107 | -129,457 |
| less: depreciation/amortisation expenses for ROU assets | -41,752 | -41,282 | -40,859 | -39,900 | -39,489 |
| add: Principal repayments on leased assets | 34,070 | 35,436 | 36,895 | 37,550 | 37,842 |
| Total comprehensive income/(loss) - as per the statement of comprehensive income | -112,360 | -145,498 | -153,685 | -145,457 | -131,104 |

Table 6: Budgeted Departmental Balance Sheet (as at 30 June)

| | 2020-21 Estimated actual \$'000 | 2021-22 Budget \$'000 | 2022-23 Forward estimate \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 37,947 | 39,189 | 36,482 | 36,482 | 36,482 |
| Trade and other receivables | 110,867 | 110,862 | 80,153 | 80,153 | 80,153 |
| Total financial assets | 148,814 | 150,051 | 116,635 | 116,635 | 116,635 |
| Non-financial assets | | | | | |
| Land and buildings | 371,007 | 327,506 | 284,428 | 242,309 | 200,601 |
| Property, plant and equipment | 409,227 | 438,574 | 442,334 | 438,563 | 383,012 |
| Intangibles | 30,575 | 33,838 | 36,169 | 37,834 | 39,023 |
| Other non-financial assets | 95,276 | 95,276 | 95,276 | 95,276 | 95,276 |
| Total non-financial assets | 906,085 | 895,194 | 858,207 | 813,982 | 717,912 |
| Total assets | 1,054,899 | 1,045,245 | 974,842 | 930,617 | 834,547 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 93,160 | 94,397 | 91,685 | 91,685 | 91,685 |
| Other | 10,635 | 10,635 | 10,635 | 10,635 | 10,635 |
| Total payables | 103,795 | 105,032 | 102,320 | 102,320 | 102,320 |
| Interest bearing liabilities | | | | | |
| Leases | 345,549 | 310,113 | 273,218 | 235,668 | 197,826 |
| Total interest bearing liabilities | 345,549 | 310,113 | 273,218 | 235,668 | 197,826 |
| Provisions | | | | | |
| Employee provisions | 93,223 | 93,223 | 93,223 | 93,223 | 93,223 |
| Total provisions | 93,223 | 93,223 | 93,223 | 93,223 | 93,223 |
| Total liabilities | 542,567 | 508,368 | 468,761 | 431,211 | 393,369 |
| NET ASSETS | 512,332 | 536,877 | 506,081 | 499,406 | 441,178 |
| EQUITY | | | | | |
| Contributed equity | 727,065 | 897,108 | 1,019,997 | 1,158,779 | 1,231,655 |
| Reserves | 29,386 | 29,386 | 29,386 | 29,386 | 29,386 |
| Retained surplus (accumulated deficit) | -244,119 | -389,617 | -543,302 | -688,759 | -819,863 |
| Total equity | 512,332 | 536,877 | 506,081 | 499,406 | 441,178 |

Table 7: Budgeted Departmental Statement of Cash Flows (for the period ended 30 June)

| | 2020-21 Estimated actual \$'000 | 2021-22 Budget \$'000 | 2022-23 Forward estimate \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Appropriations | 805,703 | 887,888 | 851,324 | 888,919 | 944,862 |
| Goods and services | 2,704 | 2,771 | 2,845 | 2,918 | 2,994 |
| Net GST received | 49,026 | 50,578 | 47,193 | 46,548 | 42,443 |
| Interest | - | - | - | - | - |
| Other cash received | - | - | - | - | - |
| Total cash received | 857,433 | 941,237 | 901,362 | 938,385 | 990,299 |
| Cash used | | | | | |
| Employees | 287,919 | 308,234 | 319,692 | 340,214 | 354,354 |
| Suppliers | 479,379 | 541,245 | 496,212 | 510,431 | 552,463 |
| Net GST paid | 49,026 | 50,578 | 47,193 | 46,548 | 42,443 |
| Grants | - | - | - | - | - |
| Cash transfer to the Official Public Account (receivables) | - | - | - | - | - |
| Interest payments on lease liabilities | 4,722 | 4,502 | 4,077 | 3,642 | 3,197 |
| Total cash used | 821,046 | 904,559 | 867,174 | 900,835 | 952,457 |
| Net cash from (used by) operating activities | 36,387 | 36,678 | 34,188 | 37,550 | 37,842 |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Proceeds from sales of property, plant and equipment | - | - | - | - | - |
| Proceeds from sales of intangibles | - | - | - | - | - |
| Other cash received | - | - | - | - | - |
| Total cash received | - | - | - | - | - |
| Cash used | | | | | |
| Purchase of infrastructure, plant and equipment | 162,043 | 158,043 | 141,593 | 126,782 | 60,876 |
| Purchase of intangibles | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| Finance costs | - | - | - | - | - |
| Total cash used | 174,043 | 170,043 | 153,593 | 138,782 | 72,876 |
| Net cash from (used by) investing activities | -174,043 | -170,043 | -153,593 | -138,782 | -72,876 |
| FINANCING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Appropriations - contributed equity | 174,043 | 170,043 | 153,593 | 138,782 | 72,876 |
| Total cash received | 174,043 | 170,043 | 153,593 | 138,782 | 72,876 |
| Cash used | | | | | |
| Repayment of debt | 34,070 | 35,436 | 36,895 | 37,550 | 37,842 |
| Cash to the Official Public Account | - | - | - | - | - |
| Total cash used | 34,070 | 35,436 | 36,895 | 37,550 | 37,842 |
| Net cash from (used by) financing activities | 139,973 | 134,607 | 116,698 | 101,232 | 35,034 |
| Net increase (decrease) in cash and cash equivalents held | 2,317 | 1,242 | -2,707 | - | - |
| Cash and cash equivalents at the beginning of the reporting period | 35,630 | 37,947 | 39,189 | 36,482 | 36,482 |
| Effect of exchange rate movements on cash and cash equivalents at beginning of the reporting period | - | - | - | - | - |
| Cash and cash equivalents at the end of the reporting period | 37,947 | 39,189 | 36,482 | 36,482 | 36,482 |

Table 8: Departmental Statement of Changes in Equity — Summary of Movement (Budget Year 2021-22)

| | Retained Earnings \$'000 | Asset Revaluation Reserve \$'000 | Other Reserves \$'000 | Contributed Equity/ Capital \$'000 | Total Equity \$'000 |
|--|--------------------------------|---|-----------------------------|---|---------------------------|
| Opening balance as at 1 July 2021 | | | | | |
| Balance carried forward from previous period | -244,119 | 29,386 | - | 727,065 | 512,332 |
| Adjustment for changes in accounting policies | - | - | - | - | - |
| Adjusted opening balance | -244,119 | 29,386 | - | 727,065 | 512,332 |
| Comprehensive income | | | | | |
| Comprehensive income recognised directly in equity: | | | | | |
| Gain/loss on revaluation of property | - | - | - | - | - |
| Subtotal comprehensive income | - | - | - | - | - |
| Surplus (Deficit) for the period | -145,498 | - | - | - | -145,498 |
| Total comprehensive income recognised directly in equity | -145,498 | - | - | - | -145,498 |
| Transactions with owners | | | | | |
| <i>Distribution to owners</i> | | | | | |
| Returns on capital: | | | | | |
| Restructuring | - | - | - | - | - |
| Other | - | - | - | - | - |
| <i>Contributions by owners</i> | | | | | |
| Appropriation (equity injection) | - | - | - | 125,043 | 125,043 |
| Departmental Capital Budget (DCB) | - | - | - | 45,000 | 45,000 |
| Other | - | - | - | - | - |
| Sub-total transaction with owners | - | - | - | 170,043 | 170,043 |
| Transfers between equity components | - | - | - | - | - |
| Estimated closing balance as at 30 June 2022 | -389,617 | 29,386 | - | 897,108 | 536,877 |
| Closing balance attributable to the Australian Government | | | | | |
| | -389,617 | 29,386 | - | 897,108 | 536,877 |

Table 9: Statement of Departmental Asset Movements (Budget year 2021-22)

| | Buildings \$'000 | Other property, plant and equipment \$'000 | Heritage & cultural \$'000 | Computer software & intangibles \$'000 | Total \$'000 |
|---|---------------------|--|----------------------------------|---|-----------------|
| As at 1 July 2021 | | | | | |
| Gross book value | 20,729 | 560,709 | 244 | 62,565 | 644,247 |
| Gross book value - ROU assets | 444,116 | - | - | - | 444,116 |
| Accumulated depreciation/amortisation and impairment | -10,359 | -151,726 | - | -31,990 | -194,075 |
| Accumulated depreciation/amortisation and impairment - ROU assets | -83,479 | - | - | - | -83,479 |
| Opening net book balance | 371,007 | 408,983 | 244 | 30,575 | 810,809 |
| Capital asset additions | | | | | |
| Estimated expenditure on new or replacement assets | | | | | |
| By purchase - appropriation equity ^(a) | - | 113,043 | - | 12,000 | 125,043 |
| By purchase - appropriation equity - ROU assets | - | - | - | - | - |
| By purchase - appropriation ordinary annual services ^(b) | - | 45,000 | - | - | 45,000 |
| By purchase - appropriation ordinary annual services - ROU assets | - | - | - | - | - |
| By purchase - donated funds | - | - | - | - | - |
| By purchase - other | - | - | - | - | - |
| By purchase - other - ROU assets | - | - | - | - | - |
| Assets received as gifts/donations | - | - | - | - | - |
| From acquisition of entities or operations (including restructuring) | - | - | - | - | - |
| Total additions | - | 158,043 | - | 12,000 | 170,043 |
| Other movements | | | | | |
| Assets held for sale or in a disposal group held for sale | - | - | - | - | - |
| ROU assets held for sale or in a disposal group held for sale | - | - | - | - | - |
| Depreciation/amortisation expense | -2,219 | -128,696 | - | -8,737 | -139,652 |
| Depreciation/amortisation on ROU assets | -41,282 | - | - | - | -41,282 |
| Disposals ^(c) | - | - | - | - | - |
| From disposal of entities or operations (including restructuring) | - | - | - | - | - |
| From disposal of entities or operations (including restructuring) on ROU assets | - | - | - | - | - |
| Other | - | - | - | - | - |
| Other - ROU assets | - | - | - | - | - |
| Total other movements | -43,501 | -128,696 | - | -8,737 | -180,934 |
| As at 30 June 2022 | | | | | |
| Gross book value | 20,729 | 718,752 | 244 | 74,565 | 814,290 |
| Gross book value - ROU assets | 444,116 | - | - | - | 444,116 |
| Accumulated depreciation/amortisation and impairment | -12,578 | -280,422 | - | -40,727 | -333,727 |
| Accumulated depreciation/amortisation and impairment - ROU assets | -124,761 | - | - | - | -124,761 |
| Closing net book balance | 327,506 | 438,330 | 244 | 33,838 | 799,918 |

Notes

- a. "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2) 2021-2022* and *Appropriation Bill (No. 4) 2021-2022*, including Collection Development Acquisition Budget.
- b. "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2021-2022* and *Appropriation Bill (No. 3) 2021-2022* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.
- c. Net Proceeds may be returned to the Official Public Account.

Table 10: Departmental Capital Budget Statement (for the period ended 30 June)

| | 2020-21 Estimated actual \$'000 | 2021-22 Budget \$'000 | 2022-23 Forward estimate \$'000 | 2023-24 Forward estimate \$'000 | 2024-25 Forward estimate \$'000 |
|--|--|-----------------------------|--|--|--|
| CAPITAL APPROPRIATIONS | | | | | |
| Departmental Capital Budget | 30,000 | 45,000 | 30,000 | 30,000 | 30,000 |
| Equity injections - Bill 2 | 174,747 | 125,043 | 92,889 | 108,782 | 42,876 |
| Total new capital appropriations | 204,747 | 170,043 | 122,889 | 138,782 | 72,876 |
| Provided for: | | | | | |
| Purchase of non-financial assets | 204,747 | 170,043 | 122,889 | 138,782 | 72,876 |
| Annual finance lease costs | - | - | - | - | - |
| Other items | - | - | - | - | - |
| Total items | 204,747 | 170,043 | 122,889 | 138,782 | 72,876 |
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| ASSETS | | | | | |
| Funded by capital appropriations | 144,043 | 125,043 | 123,593 | 108,782 | 42,876 |
| Funded by capital appropriations - DCB | 30,000 | 45,000 | 30,000 | 30,000 | 30,000 |
| Funded internally from departmental resources | - | - | - | - | - |
| Funded by special appropriations | - | - | - | - | - |
| TOTAL | 174,043 | 170,043 | 153,593 | 138,782 | 72,876 |
| RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE | | | | | |
| Total purchases | 174,043 | 170,043 | 153,593 | 138,782 | 72,876 |
| less additions by finance lease | - | - | - | - | - |
| less additions by creditors/borrowings | - | - | - | - | - |
| plus borrowing/finance costs | - | - | - | - | - |
| plus annual finance lease costs | - | - | - | - | - |
| less gifted assets | - | - | - | - | - |
| less s75 transfers/restructuring | - | - | - | - | - |
| Total cash used to acquire assets | 174,043 | 170,043 | 153,593 | 138,782 | 72,876 |

3.2.2 Notes to the Budgeted Financial Statements

The budgeted financial statements have been prepared in accordance with the Australian Accounting Standards and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR)*.