Organ and Tissue Authority

Entity resources and planned performance

# Organ and Tissue Authority

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## Section 1: Entity overview and resources

### Strategic direction statement[[1]](#footnote-1)

The Australian Government’s Organ and Tissue Donation and Transplantation Authority, also known as the Organ and Tissue Authority (OTA), leads the national program to increase organ and tissue donation and transplantation in partnership with the national DonateLife Network, states and territories, donation and transplantation clinical sectors, eye and tissue sectors, and the community. The OTA’s purpose is to save and improve the lives of more Australians through organ and tissue donation and transplantation.

The national program to increase organ and tissue donation in Australia commenced in 2009, resulting in Australia’s organ donation rate more than doubling in the first decade (122% increase by 2019), with nearly 17,000 Australians receiving a life enhancing transplant since the program started.

The operating environment for donation and transplantation remains complex and challenging. The COVID-19 pandemic has significantly impacted the health system, the health workforce and the community, causing a decrease in donation and transplantation activity over the last 3 years.

In 2023–24 and future years, the OTA aims to return donation and transplantation activity to pre-pandemic levels and drive further improvements. To achieve this, we will prioritise building support across the community, optimising opportunities in the clinical sector, and enhancing systems to enable quality outcomes. We will also continue to explore approaches to consent systems, registration, clinical practice and driving continuous improvements with reference to international best practice.

In addition, the Commonwealth Department of Health and Aged Care, the OTA, and state and territory governments will finalise the National Strategy for Organ Donation, Retrieval and Transplantation and implement, with the sector, the National Eye and Tissue Sector Framework. The delivery on agreed priorities across the sectors will build on the success and learnings of the national program.

The OTA is a statutory authority established by the *Australian Organ and Tissue Donation and Transplantation Authority Act 2008* and a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013.*

### 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.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‛Budgeted expenses by Outcome’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

#### Changes to indexation framework for various programs

The indexation framework for programs indexed by Wage Cost Indices, including for government supported services, has been updated to better align with wages and prices movements.

Increased funding has been provided to the following program:

Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation

Table 1.1: OTA resource statement – Budget estimates for 2023–24 as at Budget May 2023

|  |  |  |
| --- | --- | --- |
|  | **2022–23Estimatedactual$'000** | **2023–24Estimate$'000** |
| **DEPARTMENTAL** |  |   |
| Prior year appropriation available | 3,467 | 3,467 |
| **Annual appropriations** |  |  |
| Ordinary annual services (a) |  |  |
| Departmental appropriation | 6,089 | 6,265 |
| s74 retained revenue receipts (b) | - | - |
| Departmental Capital Budget (c) | 264 | 272 |
| Other services (d) |  |   |
| Equity injection | - | - |
| **Total departmental annual appropriations** | **6,353** | **6,537** |
| **Total departmental resourcing** | **9,820** | **10,004** |

Table 1.1: OTA resource statement – Budget estimates for 2023–24 as at Budget May 2023 (continued)

|  |  |  |
| --- | --- | --- |
|  | **2022–23Estimatedactual$'000** | **2023–24Estimate$'000** |
| **ADMINISTERED** |  |   |
| Prior year appropriation available | 143 | 143 |
| **Annual appropriations** |  |   |
| Ordinary annual services (a) |  |   |
| Outcome 1 | 49,131 | 51,566 |
| **Total administered annual appropriations** | **49,131** | **51,566** |
| **Total administered resourcing**  | **49,274** | **51,709** |
| **Total resourcing for OTA** | **59,094** | **61,713** |
|  |  |  |
|   | **2022–23** | **2023–24** |
| **Average staffing level (number)** | 30 | 30 |

All figures are GST exclusive.

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

(b) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Departmental Capital Budgets are not separately identified in Appropriation Bill (No. 1) including Supply Act (No. 1) form part of ordinary annual services items. Please refer to Table 3.5 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(d) Appropriation Bill (No. 2) 2023–24.

### 1.3 Budget measures

This section is not applicable to the OTA.

## Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth Performance Framework established by *the Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measures described in Portfolio Budget Statements will be read with broader information provided in an entity’s Corporate Plan and Annual Performance Statement – included in Annual Reports – to provide an entity’s complete performance story.

The OTA’s most recent Corporate Plan and Annual Performance Statement are available at: www.donatelife.gov.au/about-us/strategy-and-performance

### 2.1 Budgeted expenses and performance

**Outcome 1**

Improved access to organ and tissue transplants, including through a nationally coordinated and consistent approach and system.

#### Program contributing to Outcome 1

**Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation**

#### Linked programs

| Other Commonwealth entities that contribute to Outcome 1 |
| --- |
| Department of Health and Aged Care |
| Program 1.1: Health Research, Coordination and AccessDepartment of Health and Aged Care has policy responsibility for organ and tissue donation for transplantation, including the Australian Organ Donor Register, administration of the Supporting Living Organ Donors Program, and national approaches around access to organ donation and transplantation services. |
| Services Australia |
| Program 1.2: Services to the Community – HealthServices Australia administers the Australian Organ Donor Register on behalf of the Department of Health and Aged Care. |

*Budgeted expenses for Outcome 1*

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2022–23 Estimated actual$'000** | **2023–24 Budget $'000** | **2024–25 Forward estimate$'000** | **2025–26 Forward estimate$'000** | **2026–27 Forward estimate$'000** |
| **Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation** |
| Administered expenses |  |   |  |  |  |
| Ordinary annual services (a) | 49,131 | 51,566 | 52,405 | 53,487 | 54,632 |
| Departmental expenses |  |   |  |  |  |
| Departmental appropriation (b) | 5,766 | 6,020 | 6,168 | 6,236 | 6,353 |
| Expenses not requiring appropriation in the Budget year (c) | 621 | 753 | 844 | 847 | 849 |
| Operating loss | - | - | - | - | - |
| **Total for Program 1.1** | **55,518** | **58,339** | **59,417** | **60,570** | **61,834** |
| **Total expenses for Outcome 1** | **55,518** | **58,339** | **59,417** | **60,570** | **61,834** |
|  |  |   |  |  |  |
|   | **2022–23** | **2023–24** |  |  |  |
| **Average staffing level (number)** | 30 | 30 |  |  |  |

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

(b) Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1)' and 'Revenue from independent sources (s74)'.

(c) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.

#### Performance measures for Outcome 1

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

Table 2.1.2: Performance measures for the OTA

|  |
| --- |
| Outcome 1 |
| Improved access to organ and tissue transplants, including through a nationally coordinated and consistent approach and system. |
| Program Objective – Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation |
| Lead the delivery of national systems and processes, and continue to raise community awareness to increase donation and transplantation in collaboration with the DonateLife Network, state and territory governments, the broader donation and transplant sectors, eye and tissue sectors, hospitals, and the community. |
| Key Activities |
| **Build support: More people say yes to donation*** Sustained community support for donation is crucial to improving donation outcomes in Australia. Donation is only possible through the generosity of individuals and their families who say yes to donation, to save and transform the lives of others. We aim to:
* raise awareness
* increase family discussion
* increase registration.

**Optimise opportunities: Donation and transplantation services deliver the best outcomes*** Only around 2% of deaths in hospital occur in a way that organ donation is medically possible, so every donation opportunity is precious. A national approach enables as many Australians as possible to have the opportunity to donate, so that more people have access to life-changing transplantation. We aim to:
* identify donors and increase consent
* drive excellence in donation services
* increase safe and equitable transplantation.

**Enhance systems: Enable quality outcomes through information, technology and resources*** Underpinning a coordinated and consistent national approach is the effective use of enabling capability – information, technology, and resources – an essential part of achieving continuous improvements in clinical practice and community awareness.We aim to:
* monitor, collect, analyse and report national performance
* advance quality, safety and efficiency
* sustain specialist resources.
 |

| Performance Measures[[2]](#footnote-2) |
| --- |
| Donation rate1. Deceased organ donors per million population (dpmp).[[3]](#footnote-3)
2. Living organ donors per million population (dpmp).
 |
| Current Year2022 Planned Performance Result  | Budget Year2023 Planned Performance Result  | Forward Estimates2024 Planned Performance Result | Forward Estimates2025 Planned Performance Result | Forward Estimates2026 Planned Performance Result |
| 1. 16.4 dpmp
2. 7.8 dpmp
 | 18 dpmp8.8 dpmp | 19.8 dpmp9.7 dpmp | 21.5 dpmp11.1 dpmp | 23.3 dpmp12.5 dpmp |
| **2022 Performance Result** |
| 1. 17.5 dpmp
2. 8.6 dpmp
 |
| Transplants per year from deceased and living donors. |
| Current Year2022Planned Performance Result | Budget Year2023 Planned Performance Result | Forward Estimates2024 Planned Performance Result | Forward Estimates2025 Planned Performance Result | Forward Estimates2026 Planned Performance Result |
| 1,377 | 1,455 | 1,590 | 1,730 | 1,865 |
| **2022 Performance Result** |
| 1,448 |

|  |
| --- |
| Eligible Australians (16 years and over) registered on the Australian Organ Donor Register. |
| Current Year2022Planned Performance Result | Budget Year2023 Planned Performance Result | Forward Estimates2024 Planned Performance Result | Forward Estimates2025 Planned Performance Result | Forward Estimates2026 Planned Performance Result |
| 36% | 37% | 40% | 43% | 46% |
| **2022 Performance Result** |
| 36% |
| National organ donation consent rate. |
| Current Year2022Planned Performance Result | Budget Year2023 Planned Performance Result | Forward Estimates2024 Planned Performance Result | Forward Estimates2025 Planned Performance Result | Forward Estimates2026 Planned Performance Result |
| 56% | 58% | 60% | 63% | 66% |
| **2022****Performance Result** |
| 54% |
| Hospital and jurisdictional performance data and analysis disseminated. |
| Current Year 2022 Performance Results | Budget Year2023 Planned Performance Results  | Forward Estimates2024–27 Planned Performance Results |
| Dashboards on the current Clinical Practice Improvement Program metrics were disseminated quarterly. | Dashboard and tailored analysis are distributed broadly across the DonateLife Network in a variety of formats to inform and monitor hospital clinical practice. | As per 2023. |
| Material changes to Program 1.1 resulting from the following measures:There are no material changes to Program 1.1 resulting from measures. |

## Section 3: Budgeted financial statements

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

### 3.1 Budgeted financial statements

#### 3.1.1 Differences between entity resourcing and financial statements

Section 3.1.1 is not applicable to the OTA.

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

**Departmental Resources**

For the Budget and forward years, the OTA is expecting a break-even position net of unfunded depreciation and amortisation expenses. In 2023–24 the OTA has appropriation revenue of $6.265 million and total expenses are estimated at $6.773 million.

**Administered Resources**

The OTA administers funds associated with the delivery of the Australian Government’s national program to increase organ and tissue donation for transplantation. Funding is provided to jurisdictions to deliver organ and tissue donation services in selected public and private hospitals. State and territory governments use these funds to employ donation specialist staff – the DonateLife Network – to deliver organ and tissue donation services.

In 2023–24, the OTA has forecast Administered expenses of $51.566 million.

**Balance Sheet**

The OTA’s net assets are expected to remain relatively stable across the forward years.

### 3.2 Budgeted financial statements tables

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2022–23 Estimated actual$'000** | **2023–24 Budget $'000** | **2024–25 Forward estimate$'000** | **2025–26 Forward estimate$'000** | **2026–27 Forward estimate$'000** |
| **EXPENSES** |  |   |  |  |  |
| Employee benefits | 4,949 | 5,156 | 5,276 | 5,335 | 5,453 |
| Supplier expenses | 914 | 922 | 926 | 946 | 956 |
| Depreciation and amortisation | 521 | 650 | 740 | 742 | 743 |
| Interest on RoU | 3 | 45 | 70 | 60 | 50 |
| Write down and impairment of assets | - | - | - | - | - |
| **Total expenses** | **6,387** | **6,773** | **7,012** | **7,083** | **7,202** |
| **LESS:**  |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | - | - | - | - | - |
| Other revenue | - | - | - | - | - |
| **Total revenue** | **-** | **-** | **-** | **-** | **-** |
| **Gains** |  |  |  |  |  |
| Other  | 100 | 103 | 104 | 105 | 106 |
| **Total gains** | **100** | **103** | **104** | **105** | **106** |
| **Total own-source income** | **100** | **103** | **104** | **105** | **106** |
| **Net cost of (contribution by) services** | **6,287** | **6,670** | **6,908** | **6,978** | **7,096** |
| Revenue from Government | 6,089 | 6,265 | 6,414 | 6,502 | 6,641 |
| **Surplus (deficit)** | **(198)** | **(405)** | **(494)** | **(476)** | **(455)** |
| **Surplus (deficit) attributable to the Australian Government** | **(198)** | **(405)** | **(494)** | **(476)** | **(455)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation reserves | - | - | - | - | - |
| **Total other comprehensive income**  | **-** | **-** | **-** | **-** | **-** |
| **Total comprehensive income (loss) attributable to theAustralian Government** | **(198)** | **(405)** | **(494)** | **(476)** | **(455)** |
|  |  |  |  |  |  |
| **Note: Impact of net cash appropriation arrangements** |
|  | **2022–23 Estimated actual$'000** | **2023–24 Budget $'000** | **2024–25 Forward estimate$'000** | **2025–26 Forward estimate$'000** | **2026–27 Forward estimate$'000** |
| **Total comprehensive income (loss) attributable to theAustralian Government** | **(198)** | **(405)** | **(494)** | **(476)** | **(455)** |
| plus non-appropriated expenses depreciation and amortisation expenses | 222 | 351 | 441 | 443 | 444 |
| plus depreciation and amortisation expenses for RoU | 299 | 299 | 299 | 299 | 299 |
| less lease principal repayments | (323) | (245) | (246) | (266) | (288) |
| **Total comprehensive income (loss) attributable to the agency** | **-** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2022–23 Estimated actual$'000** | **2023–24 Budget $'000** | **2024–25 Forward estimate$'000** | **2025–26 Forward estimate$'000** | **2026–27 Forward estimate$'000** |
| **ASSETS** |  |   |  |  |  |
| **Financial assets** |  |   |  |  |  |
| Cash and cash equivalents | 113 | 113 | 113 | 113 | 113 |
| Receivables | 3,473 | 1,473 | 1,473 | 1,473 | 1,473 |
| **Total financial assets** | **3,586** | **1,586** | **1,586** | **1,586** | **1,586** |
| **Non-financial assets** |  |   |  |  |  |
| Land and buildings | 205 | 4,032 | 3,475 | 3,683 | 3,891 |
| Property, plant and equipment | 182 | 192 | 195 | 146 | 147 |
| Intangibles | 257 | 367 | 457 | 576 | 646 |
| Other | 133 | 133 | 133 | 133 | 133 |
| **Total non-financial assets** | **777** | **4,724** | **4,260** | **4,538** | **4,817** |
| **Total assets** | **4,363** | **6,310** | **5,846** | **6,124** | **6,403** |
| **LIABILITIES** |  |   |  |  |  |
| **Payables** |  |   |  |  |  |
| Suppliers | 151 | 151 | 151 | 151 | 151 |
| Other payables | 341 | 341 | 341 | 341 | 341 |
| **Total payables** | **492** | **492** | **492** | **492** | **492** |
| **Interest bearing liabilities** |  |   |  |  |  |
| Leases | 137 | 2,217 | 1,971 | 2,450 | 2,907 |
| **Total interest bearing liabilities** | **137** | **2,217** | **1,971** | **2,450** | **2,907** |
| **Provisions** |  |   |  |  |  |
| Employees | 990 | 990 | 990 | 990 | 990 |
| **Total provisions** | **990** | **990** | **990** | **990** | **990** |
| **Total liabilities** | **1,619** | **3,699** | **3,453** | **3,932** | **4,389** |
| **Net Assets** | **2,744** | **2,611** | **2,393** | **2,192** | **2,014** |
| **EQUITY** |  |   |  |  |  |
| Contributed equity | 4,205 | 4,477 | 4,753 | 5,028 | 5,305 |
| Reserves | 666 | 666 | 666 | 666 | 666 |
| Retained surpluses or (accumulated deficits) | (2,127) | (2,532) | (3,026) | (3,502) | (3,957) |
| **Total equity** | **2,744** | **2,611** | **2,393** | **2,192** | **2,014** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Retained earnings $'000** | **Asset revaluation reserve $'000** | **Contributed equity/capital $'000** | **Total equity $'000** |
| **Opening balance as at 1 July 2023** |  |  |  |  |
| Balance carried forward from previous period | (2,127) | 666 | 4,205 | **2,744** |
| Adjustment for changes in accounting policies | - | - | - | **-** |
| Surplus (deficit) for the period | (405) | - | - | **(405)** |
| Capital budget - Bill 1 (DCB) | - | - | 272 | **272** |
| **Estimated closing balance as at30 June 2024** | **(2,532)** | **666** | **4,477** | **2,611** |

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2022–23 Estimated actual$'000** | **2023–24 Budget $'000** | **2024–25 Forward estimate$'000** | **2025–26 Forward estimate$'000** | **2026–27 Forward estimate$'000** |
| **OPERATING ACTIVITIES** |   |   |   |   |   |
| **Cash received** |  |   |  |  |  |
| Appropriations | 6,089 | 8,265 | 6,414 | 6,502 | 6,641 |
| GST received | 165 | 165 | 200 | 200 | 200 |
| Other | - | - | - | - | - |
| **Total cash received** | **6,254** | **8,430** | **6,614** | **6,702** | **6,841** |
| **Cash used** |  |   |  |  |  |
| Employees | 4,949 | 5,156 | 5,276 | 5,335 | 5,453 |
| Suppliers | 814 | 819 | 822 | 841 | 850 |
| GST paid | 165 | 165 | 200 | 200 | 200 |
| Interest payments on lease liability | 3 | 45 | 70 | 60 | 50 |
| Cash to the OPA | - | - | - | - | - |
| Other | - | - | - | - | - |
| **Total cash used** | **5,931** | **6,185** | **6,368** | **6,436** | **6,553** |
| **Net cash from (or used by) operating activities** | **323** | **2,245** | **246** | **266** | **288** |
| **INVESTING ACTIVITIES** |  |   |  |  |  |
| **Cash used** |  |   |  |  |  |
| Purchase of property, plant and equipment | 264 | 2,272 | 276 | 275 | 277 |
| **Total cash used** | **264** | **2,272** | **276** | **275** | **277** |
| **Net cash from (or used by) investing activities** | **(264)** | **(2,272)** | **(276)** | **(275)** | **(277)** |
| **FINANCING ACTIVITIES** |  |   |  |  |  |
| **Cash received** |  |   |  |  |  |
| Capital budget - Bill 1 (DCB) | 264 | 272 | 276 | 275 | 277 |
| **Total cash received** | **264** | **272** | **276** | **275** | **277** |
| **Cash used** |  |   |  |  |  |
| Lease principal repayments | 323 | 245 | 246 | 266 | 288 |
| **Total cash used** | **323** | **245** | **246** | **266** | **288** |
| **Net cash from (or used by) financing activities** | **(59)** | **27** | **30** | **9** | **(11)** |
| **Net increase (or decrease) incash held** | **-** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 113 | 113 | 113 | 113 | 113 |
| **Cash and cash equivalents at the end of the reporting period** | **113** | **113** | **113** | **113** | **113** |

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2022–23 Estimated actual$'000** | **2023–24 Budget $'000** | **2024–25 Forward estimate$'000** | **2025–26 Forward estimate$'000** | **2026–27 Forward estimate$'000** |
| **CAPITAL APPROPRIATIONS** |   |   |   |   |   |
| Capital budget - Bill 1 (DCB) | 264 | 272 | 276 | 275 | 277 |
| Equity injections - Bill 2 | - | - | - | - | - |
| **Total capital appropriations** | **264** | **272** | **276** | **275** | **277** |
| **Total new capital appropriations represented by:** |   |   |  |   |   |
| Purchase of non-financial assets | 264 | 272 | 276 | 275 | 277 |
| **Total items** | **264** | **272** | **276** | **275** | **277** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |   |   |  |   |   |
| Funded by capital appropriations - equity injection (a) | - | - | - | - | - |
| Funded by capital appropriation - DCB (b) | 264 | 272 | 275 | 274 | 275 |
| Funded internally from departmental resources | - | 2,000 | - | - | - |
| **Total acquisitions ofnon-financial assets** | **264** | **2,272** | **275** | **274** | **275** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |   |  |  |  |
| Total purchases | 264 | 2,272 | 276 | 275 | 277 |
| **Total cash used to acquire assets** | **264** | **2,272** | **276** | **275** | **277** |

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

(a) Includes both current Bill 2 and prior Act 2, 4, 6 appropriations.

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' DCB.

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Buildings $'000** | **Property, plant and equipment $'000** | **Intangibles $'000** | **Total $'000** |
| **As at 1 July 2023** |   |   |   |   |
| Gross book value  | 50 | 259 | 2,407 | **2,716** |
| Gross book value - RoU | 1,501 | - | - | **1,501** |
| Accumulated depreciation/ amortisation and impairment | (149) | (77) | (2,150) | **(2,376)** |
| Accumulated depreciation/ amortisation and impairment - RoU | (1,197) | - | - | **(1,197)** |
| **Opening net book balance** | **205** | **182** | **257** | **644** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |
| By purchase - appropriation ordinary annual services | 2,000 | 58 | 214 | **2,272** |
| By purchase - RoU | 2,325 | - | - | **2,325** |
| **Total additions** | **4,325** | **58** | **214** | **4,597** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (199) | (48) | (104) | **(351)** |
| Depreciation/amortisation expense - RoU | (299) | - | - | **(299)** |
| Disposals (a) | - | - | - | **-** |
| **Total other movements** | **(498)** | **(48)** | **(104)** | **(650)** |
| **As at 30 June 2024** |  |  |  |  |
| Gross book value | 2,050 | 317 | 2,621 | **4,988** |
| Gross book value - RoU | 3,826 | - | - | **3,826** |
| Accumulated depreciation/ amortisation and impairment | (348) | (125) | (2,254) | **(2,727)** |
| Accumulated depreciation/ amortisation and impairment - RoU | (1,496) | - | - | **(1,496)** |
| **Closing net book balance** | **4,032** | **192** | **367** | **4,591** |

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

(a) Net proceeds may be returned to the Official Public Account.

**Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2022–23 Estimated actual$'000** | **2023–24 Budget $'000** | **2024–25 Forward estimate$'000** | **2025–26 Forward estimate$'000** | **2026–27 Forward estimate$'000** |
| **EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT** |  |   |  |  |  |
| Grants | 43,882 | 46,078 | 47,140 | 48,286 | 49,632 |
| Supplier expenses | 5,249 | 5,488 | 5,265 | 5,201 | 5,000 |
| **Total expenses administered on behalf of Government** | **49,131** | **51,566** | **52,405** | **53,487** | **54,632** |

Prepared on Australian Accounting Standards basis.

**Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2022–23 Estimated actual$'000** | **2023–24 Budget $'000** | **2024–25 Forward estimate$'000** | **2025–26 Forward estimate$'000** | **2026–27 Forward estimate$'000** |
| **ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT** |  |   |  |  |  |
| **Financial assets** |  |   |  |  |  |
| Cash and cash equivalents | 143 | 143 | 143 | 143 | 143 |
| Receivables | 723 | 723 | 723 | 723 | 723 |
| **Total financial assets** | **866** | **866** | **866** | **866** | **866** |
| **Non-financial assets** |  |  |  |  |  |
| Prepayments | 55 | 55 | 55 | 55 | 55 |
| **Total non-financial assets** | **55** | **55** | **55** | **55** | **55** |
| **Total assets administered on behalf of Government** | **921** | **921** | **921** | **921** | **921** |
| **LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT** |  |   |  |  |  |
| **Payables** |  |   |  |  |  |
| Grants | 8,546 | 8,546 | 8,546 | 8,546 | 8,546 |
| Suppliers | 148 | 148 | 148 | 148 | 148 |
| **Total payables** | **8,694** | **8,694** | **8,694** | **8,694** | **8,694** |
| **Total liabilities administered on behalf of Government** | **8,694** | **8,694** | **8,694** | **8,694** | **8,694** |

Prepared on Australian Accounting Standards basis.

**Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2022–23 Estimated actual$'000** | **2023–24 Budget $'000** | **2024–25 Forward estimate$'000** | **2025–26 Forward estimate$'000** | **2026–27 Forward estimate$'000** |
| **OPERATING ACTIVITIES** |   |   |   |   |   |
| **Cash received** |  |   |  |  |  |
| GST received | 750 | 750 | 750 | 750 | 750 |
| Other | - | - | - | - | - |
| **Total cash received** | **750** | **750** | **750** | **750** | **750** |
| **Cash used** |  |   |  |  |  |
| Grant payments | 43,882 | 46,078 | 47,140 | 48,286 | 49,632 |
| Suppliers | 5,249 | 5,488 | 5,265 | 5,201 | 5,000 |
| GST paid | 750 | 750 | 750 | 750 | 750 |
| **Total cash used** | **49,881** | **52,316** | **53,155** | **54,237** | **55,382** |
| **Net cash from (or used by) operating activities** | **(49,131)** | **(51,566)** | **(52,405)** | **(53,487)** | **(54,632)** |
| **Net increase (or decrease) in cash held** | **(49,131)** | **(51,566)** | **(52,405)** | **(53,487)** | **(54,632)** |
| Cash at beginning of reporting period | 143 | 143 | 143 | 143 | 143 |
| Cash from the OPA for: |  |   |  |  |  |
| - appropriations | 49,881 | 52,316 | 53,155 | 54,237 | 55,382 |
| Cash to the OPA | (750) | (750) | (750) | (750) | (750) |
| **Cash at end of reporting period** | **143** | **143** | **143** | **143** | **143** |

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

1. For more information about the strategic direction of the OTA, refer to the current Corporate Plan, available at: www.donatelife.gov.au/about-us/strategy-and-performance/corporate-plan [↑](#footnote-ref-1)
2. Performance measures are reported by calendar year to align with Australian and international donation and performance reporting practice. Annual data reports can be accessed at: www.donatelife.gov.au/about-us/data-and-research/data-reports [↑](#footnote-ref-2)
3. Targets for this performance measure have been adjusted to reflect a significant decrease in donation activity. Revised targets reflect a gradual increase towards an agreed national target of 25 dpmp. [↑](#footnote-ref-3)