##### 5.1.1 Reconciliation of movements in carrying amount of property, plant and equipment

|  | Land at fair value  $’000 | Buildings (including heritage buildings)(i)  $’000 | Leasehold improve-ments  $’000 | Construc-tion in progress  $’000 | Office equipment and computer equipment  $’000 | Plant and equipment works in progress  $’000 | Leased motor vehicles  $’000 | Public records  $’000 | Other heritage assets  $’000 | Total  $’000 |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 2021 |  |  |  |  |  |  |  |  |  |  |
| Carrying amount at start of year | 193,900 | 94,811 | 6,096 | 30,126 | 1,269 | 1,590 | 3,474 | 311,591 | 6,854 | 649,711 |
| Additions | – | 184 | 531 | 10,636 | 337 | 8 | 951 | – | – | 12,647 |
| Disposals | – | (44) | – | – | – | – | (494) | – | (8) | (546) |
| Derecognise section 53(1)(b) entity | – | – | – | – | – | – | – | – | – | – |
| Transfers between classes | – | 8,522 | 23,691 | (32,153) | 74 | (120) | – | – | – | 14 |
| Net transfers free of charge | – | – | – | – | – | – | – | – | – | – |
| Other administrative arrangements | – | – | – | (1,203) | – | – | (303) | – | – | (1,506) |
| Revaluation | 30,632 | – | – | – | – | – | – | – | – | 30,632 |
| Depreciation/amortisation expense | – | (4,872) | (5,229) | – | (478) | – | (943) | – | (71) | (11,593) |
| Carrying amount at the end of 2021 | 224,532 | 98,601 | 25,089 | 7,406 | 1,202 | 1,478 | 2,685 | 311,591 | 6,775 | 679,359 |
| 2020 |  |  |  |  |  |  |  |  |  |  |
| Carrying amount at start of year | 193,900 | 159,940 | 2,390 | 22,651 | 1,241 | 1,529 | 3,470 | 311,591 | 6,923 | 703,635 |
| Additions | – | 1,499 | 835 | 15,162 | 464 | 61 | 1,787 | – | 2 | 19,810 |
| Disposals | – | – | – | – | (7) | – | (427) | – | – | (434) |
| Derecognise section 53(1)(b) entity | – | – | – | – | – | – | (205) | – | – | (205) |
| Transfers between classes | – | 2,360 | 5,327 | (7,687) | – | – | – | – | – | – |
| Net transfers free of charge | – | – | – | – | – | – | – | – | – | – |
| Other administrative arrangements | – | (59,950) | (1,521) | – | (5) | – | (91) | – | – | (61,567) |
| Revaluation | – | – | – | – | – | – | – | – | – | – |
| Depreciation/amortisation expense | – | (9,038) | (935) | – | (424) | – | (1,060) | – | (71) | (11,528) |
| Carrying amount at the end of 2020 | 193,900 | 94,811 | 6,096 | 30,126 | 1,269 | 1,590 | 3,474 | 311,591 | 6,854 | 649,711 |

Note:

(i) The 2019–20 opening balance includes the initial recognition of right-of-use assets recorded on the balance sheet on 1 July 2019 relating to accommodation leases of the department. Most of these were transferred to DTF as part of the centralised accommodation management initiative.