

# **PRIVATE HEALTH INSURANCE OMBUDSMAN**

## **Agency Resources and Planned Performance**



# Private Health Insurance Ombudsman

Health Portfolio Agency



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## **Section 1: Agency Overview and Resources**

### **1.1 Strategic Direction Statement**

The Australian Government, through the Private Health Insurance Ombudsman (PHIO), protects the interests of private health insurance consumers. PHIO carries out this role through its independent complaints handling service.

PHIO is responsible for advice to the Australian Government on problems relating to the private health insurance industry, investigation of practices and procedures of insurance and health care providers, and information to consumers on health insurance options.

The Government will transfer these functions to the Office of the Commonwealth Ombudsman by 1 July 2015. This will reduce duplication and provide greater consistency and efficiencies in case management and supporting systems.

The role and functions of PHIO are set out in Part 6-2 of the *Private Health Insurance Act 2007*. PHIO is prescribed as an agency under the *Financial Management and Accountability Act 1997*. From 1 July 2014, PHIO will be governed by the *Public Governance, Performance and Accountability Act 2013*.

## 1.2 Agency Resources

Table 1.2.1 shows the total resources from all origins. The table summarises how resources will be applied by outcome and by Departmental classifications.

**Table 1.2.1: PHIO Resource Statement – Budget Estimates for 2014-15 as at Budget May 2014**

	Estimate of prior year amounts available in 2014-15 \$'000	Proposed at Budget 2014-15 \$'000	Total estimate 2014-15 \$'000	Estimated available appropriation 2013-14 \$'000
<b>Ordinary annual services<sup>1</sup></b>				
<b>Departmental appropriation</b>				
Prior year departmental appropriation <sup>2</sup>	153	-	153	1,842
Departmental appropriation <sup>3</sup>	-	3,079	3,079	2,263
s31 Relevant agency receipts	-	10	10	10
<b>Total</b>	<b>153</b>	<b>3,089</b>	<b>3,242</b>	<b>4,115</b>
<b>Total ordinary annual services</b>	<b>153</b>	<b>3,089</b>	<b>3,242</b>	<b>4,115</b>
<b>Other services - Bill 2<sup>4</sup></b>				
<b>Departmental non-operating</b>				
Equity injections	-	-	-	-
Previous years' programs	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total other services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total available annual appropriations</b>	<b>153</b>	<b>3,089</b>	<b>3,242</b>	<b>4,115</b>
<b>Total appropriations excluding Special Accounts</b>	<b>153</b>	<b>3,089</b>	<b>3,242</b>	<b>4,115</b>
<b>Special Accounts</b>				
Opening balance <sup>5</sup>	-	-	-	-
Appropriation receipts <sup>6</sup>	-	-	-	-
Non-appropriation receipts to Special Accounts	-	-	-	-
<b>Total Special Accounts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total resourcing</b>	<b>153</b>	<b>3,089</b>	<b>3,242</b>	<b>4,115</b>
Less appropriations drawn from annual or special appropriations above and credited to Special Accounts and/or CAC Act bodies through annual appropriations	-	-	-	-
<b>Total net resourcing for PHIO</b>	<b>153</b>	<b>3,089</b>	<b>3,242</b>	<b>4,115</b>

Notes:

All figures are GST exclusive.

The responsibilities of PHIO will transfer to the Office of the Commonwealth Ombudsman by 1 July 2015.

1 Appropriation Bill (No.1) 2014-15.

2 Estimated adjusted balance carried from previous year for annual appropriations.

3 Includes an amount of \$0.544 million in 2014-15 for the Departmental Capital Budget (refer to Table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

4 Appropriation Bill (No.2) 2014-15.

5 Estimated opening balance for special accounts. For further information on special accounts see Table 3.1.2.

6 Appropriation receipts from PHIO annual and special appropriations for 2014-15 included above.

### 1.3 Budget Measures

Budget measures relating to PHIO are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.3.1: PHIO Budget Measures**

	Programme	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
<b>Whole of Government Measures</b>						
<b>Efficiency Dividend - a further temporary increase of 0.25 per cent</b>						
Private Health Insurance Ombudsman						
Departmental	1.1	-	(6)	(12)	(18)	(18)
<b>Total</b>		-	<b>(6)</b>	<b>(12)</b>	<b>(18)</b>	<b>(18)</b>

## Section 2: Outcomes and Planned Performance

### 2.1 Outcomes and Performance Information

**Public confidence in private health insurance, including through consumer and provider complaint and enquiry investigations, and performance monitoring and reporting**

PHIO

#### Outcome Strategy

The Australian Government, through PHIO, aims to increase public confidence in the private health insurance sector. PHIO promotes consumer confidence through an accessible, effective and timely complaints handling service that is objective and non-judgemental. PHIO mediates between insurers and health care providers to resolve issues and complaints. PHIO also works to identify administrative problems that underlie the practices of private health insurers or health care providers, and encourages health insurers to continuously improve their own complaints handling practices.

PHIO provides consumer and education services to enhance awareness of health insurance options. In order to provide consumers with accurate and relevant guidance and advice, PHIO investigates the practices and procedures of insurers and health care providers. PHIO also provides advice and recommendations to Government and industry about private health insurance, specifically the performance of the sector and the nature of complaints. To protect the interests of private health insurance consumers, PHIO reports and makes recommendations to Government about industry practices.

These responsibilities will transfer to the Office of the Commonwealth Ombudsman by 1 July 2015.

## PHIO Budgeted Expenses and Resources

Table 2.1.1 provides an overview of the total expenses for PHIO

**Table 2.1.1: Budgeted Expenses and Resources for PHIO**

	2013-14 Estimated actual \$'000	2014-15 Budget \$'000	2015-16 Forward year 1 \$'000	2016-17 Forward year 2 \$'000	2017-18 Forward year 3 \$'000
<b>Program 1.1: Private health insurance industry advice, recommendations and complaint resolution</b>					
Departmental expenses					
Departmental appropriation <sup>1</sup>	2,213	2,545	2,270	2,255	2,277
Expenses not requiring appropriation in the budget year <sup>2</sup>	309	309	132	132	132
Operating deficit (surplus)	-	(300)	-	-	-
<b>Total for Program 1.1</b>	<b>2,522</b>	<b>2,554</b>	<b>2,402</b>	<b>2,387</b>	<b>2,409</b>
<b>Total expenses for Outcome 1</b>	<b>2,522</b>	<b>2,554</b>	<b>2,402</b>	<b>2,387</b>	<b>2,409</b>
	<b>2013-14</b>	<b>2014-15</b>			
<b>Average staffing level (number)</b>	12	12			

1 Departmental appropriation combines "Ordinary annual services (Appropriation Bill No 1)" and "Revenue from independent sources (s31)".

2 Expenses not requiring appropriation in the Budget year is made up of depreciation expense, amortisation expense, make good expense and audit fees.



## **Programme 1.1: Private Health Insurance Industry Advice, Recommendations and Complaint Resolution**

### **Programme Objectives**

*Closure of the entity, including windup and transfer of its functions, assets and liabilities to the Office of the Commonwealth Ombudsman by 1 July 2015*

PHIO will be closed and its policy, programme and funding responsibilities will be transferred to the Office of the Commonwealth Ombudsman by 1 July 2015.

PHIO will manage the wind-up process for the entity, in consultation with the Department, the Commonwealth Ombudsman, staff and their representatives. PHIO will ensure that staff understand the options available to them on the closure of the entity. All entitlements for eligible PHIO staff will be met.

*Protect the interests of private health insurance consumers*

PHIO protects the interests of insured persons through a range of submissions and recommendations to key Government and industry stakeholders about private health insurance. This ensures that decision makers at the highest levels are aware of consumer concerns about private health insurance and, where applicable, implement appropriate solutions to address these issues.

In addition, PHIO conducts investigations into the practices of health insurers when required by the Ombudsman or at the request of the Minister for Health. The Ombudsman can compel disputing parties into mediation to resolve issues that may adversely affect consumers.

*Improve the quality and accessibility of private health insurance information*

In order to improve consumer influence and increase competitiveness within the private health insurance industry, PHIO will continue to ensure the quality and accessibility of consumer information on private health insurance products.

In 2014-15, PHIO will continue to provide consumers with information, services and products explaining private health insurance arrangements, health insurance policies and consumer rights, including through the management of a consumer website.<sup>1</sup> PHIO will also provide recommendations to insurers about product information and its presentation to improve quality and accessibility.

*Provide an efficient and effective complaints handling service*

The Australian Government will deliver a health insurance complaints handling service to consumers that is accessible, timely, independent and effective. In 2014-15, PHIO will publish information on its complaints handling activity to provide assurance to the Australian public that its complaints handling service meets the needs and expectations of consumers.

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<sup>1</sup> Available at: [www.privatehealth.gov.au](http://www.privatehealth.gov.au)

## Programme 1.1: Deliverables<sup>2</sup>

### Qualitative Deliverables for Programme 1.1

**Closure of the entity, including wind-up and transfer of its functions, assets and liabilities to the Office of the Commonwealth Ombudsman by 1 July 2015**

Qualitative Deliverables	2014-15 Reference Point or Target
PHIO programmes and activities are transferred to the Office of the Commonwealth Ombudsman	Information and support is provided to the Office of the Commonwealth Ombudsman to assist in the smooth transfer of programmes and activities
PHIO assets and liabilities are identified and transferred to the Office of the Commonwealth Ombudsman	Due diligence completed to identify all assets and liabilities Support provided to transfer assets and liabilities to the Office of the Commonwealth Ombudsman
Final annual report prepared	Information is provided to allow the final annual requirements for PHIO to be discharged

### Protect the interests of private health insurance consumers

Qualitative Deliverable	2014-15 Reference Point or Target
Investigate the practices and procedures of health insurers	Timely investigation and mediation of complaints as required

### Improve the quality and accessibility of private health insurance information

Qualitative Deliverable	2014-15 Reference Point or Target
Provide consumers with accurate and up-to-date information	Regular and timely updates of the private health insurance consumer website <sup>3</sup> and production of private health insurance fact sheets

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<sup>2</sup> From 1 July 2015, policy, programme and funding responsibilities will transfer to the Commonwealth Ombudsman. Therefore, targets have been included for out-years, which will be reported against by the Commonwealth Ombudsman and not PHIO.

<sup>3</sup> Available at: [www.privatehealth.gov.au](http://www.privatehealth.gov.au)

### Quantitative Deliverables for Programme 1.1

#### Protect the interests of private health insurance consumers

Quantitative Deliverable	2013-14 Revised Budget	2014-15 Budget Target	2015-16 Forward Year 1	2016-17 Forward Year 2	2017-18 Forward Year 3
Number of high quality and timely advisory services, policy advice, submissions and reports	>12	>12	>12	>12	>12

### Programme 1.1: Key Performance Indicators<sup>4</sup>

#### Qualitative Key Performance Indicators for Programme 1.1

##### Protect the interests of private health insurance consumers

Qualitative Indicator	2014-15 Reference Point or Target
Production of high quality and timely advisory services, policy advice, submissions and reports	Positive stakeholder feedback on the information products

##### Improve the quality and accessibility of private health insurance information

Qualitative Indicator	2014-15 Reference Point or Target
Provide independent and reliable information to consumers via the private health insurance consumer website <sup>5</sup>	Measured by website survey and feedback and consumer focus testing which indicates that the information provided is viewed as independent and reliable

<sup>4</sup> Policy, programme and funding responsibilities of PHIO will transfer to the Office of the Commonwealth Ombudsman by 1 July 2015. Therefore, targets have been included for out-years, which will be reported against by the Commonwealth Ombudsman and not PHIO.

<sup>5</sup> Available at: [www.privatehealth.gov.au](http://www.privatehealth.gov.au)

**Quantitative Key Performance Indicators for Programme 1.1**

**Protect the interests of private health insurance consumers**

<b>Quantitative Indicator</b>	<b>2013-14 Revised Budget</b>	<b>2014-15 Budget Target</b>	<b>2015-16 Forward Year 1</b>	<b>2016-17 Forward Year 2</b>	<b>2017-18 Forward Year 3</b>
Percentage of recommendations to private health insurers that have resulted in changes to insurer or industry practices	75%	75%	75%	75%	75%

**Provide an efficient and effective complaints handling service**

<b>Quantitative Indicator</b>	<b>2013-14 Revised Budget</b>	<b>2014-15 Budget Target</b>	<b>2015-16 Forward Year 1</b>	<b>2016-17 Forward Year 2</b>	<b>2017-18 Forward Year 3</b>
Percentage of clients satisfied with complaint handling service	85%	85%	85%	85%	85%

## Section 3: Explanatory Tables and Budgeted Financial Statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the 2014-15 Budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and programme expenses, movements in administered funds, special accounts and Government Indigenous expenditure.

### 3.1 Explanatory Tables

#### 3.1.1 Movement of Administered Funds Between Years

Section 3.1.1 is not applicable to PHIO.

#### 3.1.2 Special Accounts

Section 3.1.2 is not applicable to PHIO.

#### 3.1.3 Australian Government Indigenous Expenditure (AGIE)

The 2014-15 AGIE statement is not applicable because PHIO has no specific Indigenous expenses.

### 3.2 Budgeted Financial Statements

#### 3.2.1 Differences in Agency Resourcing and Financial Statements

Section 3.2.1 is not applicable to PHIO.

#### 3.2.2 Analysis of Budgeted Financial Statements

An analysis of PHIO's financial statements follows in order to provide clarification and additional detail for readers.

#### Departmental Resources

##### Comprehensive Income Statement

The PHIO expects a continuation of agreed funding in 2014-15. The Revenue from Government in 2014-15 includes the \$300,000 which is returned to the PHIO as cash reserves, as discussed below.

##### Balance Sheet

Net assets and equity have been reduced substantially in 2013-14 due to PHIO's retained funding being repealed as part of the Statute Stocktake (Appropriations) Bill 2013. The PHIO's retained funding of \$1.763 million was removed, resulting in a diminished balance for Receivables. The PHIO has successfully applied for part of the repealed amount to be re-appropriated in 2014-15. An amount of \$300,000 was returned as cash reserves, while \$463,000 was returned through the capital budget.

Liabilities are expected to remain relatively constant across the Budget.

##### Cash Flow

Cash flows are consistent with the income and expenses discussed above.

### 3.2.3 Budgeted Financial Statements Tables<sup>6</sup>

**Table 3.2.1: Comprehensive Income Statement (showing net cost of services)  
(for the period ended 30 June)**

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>EXPENSES</b>					
Employee benefits	1,259	1,296	1,335	1,340	1,340
Supplier expenses	954	949	935	915	937
Depreciation and amortisation	309	309	132	132	132
<b>Total expenses</b>	<b>2,522</b>	<b>2,554</b>	<b>2,402</b>	<b>2,387</b>	<b>2,409</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	-	-	-	-	-
Other revenue	10	10	10	10	10
<b>Total revenue</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Gains</b>					
Other	-	-	-	-	-
<b>Total gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Net cost of (contribution by) services</b>	<b>2,512</b>	<b>2,544</b>	<b>2,392</b>	<b>2,377</b>	<b>2,399</b>
Revenue from Government	2,203	2,535	2,260	2,245	2,267
<b>Surplus (Deficit)</b>	<b>(309)</b>	<b>(9)</b>	<b>(132)</b>	<b>(132)</b>	<b>(132)</b>
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>(309)</b>	<b>(9)</b>	<b>(132)</b>	<b>(132)</b>	<b>(132)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income attributable to the Australian Government</b>	<b>(309)</b>	<b>(9)</b>	<b>(132)</b>	<b>(132)</b>	<b>(132)</b>
<b>Note: Reconciliation of comprehensive income attributable to the agency</b>					
	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(309)</b>	<b>(9)</b>	<b>(132)</b>	<b>(132)</b>	<b>(132)</b>
plus non-appropriated expenses depreciation and amortisation expenses	309	309	132	132	132
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>

<sup>6</sup> The responsibilities of PHIO will transfer to the Office of the Commonwealth Ombudsman by 1 July 2015.

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June)

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	153	153	153	153	153
Receivables	42	342	342	342	342
<b>Total financial assets</b>	<b>195</b>	<b>495</b>	<b>495</b>	<b>495</b>	<b>495</b>
<b>Non-financial assets</b>					
Land and buildings	92	56	49	41	33
Property, plant and equipment	54	44	39	33	27
Intangibles	437	718	679	642	606
Other	37	37	37	37	37
<b>Total non-financial assets</b>	<b>620</b>	<b>855</b>	<b>804</b>	<b>753</b>	<b>703</b>
<b>Total assets</b>	<b>815</b>	<b>1,350</b>	<b>1,299</b>	<b>1,248</b>	<b>1,198</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	139	139	139	139	139
<b>Total payables</b>	<b>139</b>	<b>139</b>	<b>139</b>	<b>139</b>	<b>139</b>
<b>Provisions</b>					
Employees	388	388	388	388	388
Other provisions	40	40	40	40	40
<b>Total provisions</b>	<b>428</b>	<b>428</b>	<b>428</b>	<b>428</b>	<b>428</b>
<b>Total liabilities</b>	<b>567</b>	<b>567</b>	<b>567</b>	<b>567</b>	<b>567</b>
<b>Net assets</b>	<b>248</b>	<b>783</b>	<b>732</b>	<b>681</b>	<b>631</b>
<b>EQUITY</b>					
Contributed equity	753	1,297	1,378	1,459	1,541
Reserves	100	100	100	100	100
Retained surpluses or accumulated deficits	(605)	(614)	(746)	(878)	(1,010)
<b>Total equity</b>	<b>248</b>	<b>783</b>	<b>732</b>	<b>681</b>	<b>631</b>

Table 3.2.3: Departmental Statement of Changes in Equity — summary of movement (Budget year 2014-15)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2014</b>					
Balance carried forward from previous period	(605)	100	-	753	<b>248</b>
Surplus (deficit) for the period	(9)	-	-	-	<b>(9)</b>
Capital budget - Bill 1 (DCB)	-	-	-	544	<b>544</b>
<b>Estimated closing balance as at 30 June 2015</b>	<b>(614)</b>	<b>100</b>	<b>-</b>	<b>1,297</b>	<b>783</b>

DCB = Departmental Capital Budget.

**Table 3.2.4: Budgeted Departmental Statement of Cash Flows  
(for the period ended 30 June)**

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	2,203	2,235	2,260	2,245	2,267
Net GST received	96	96	96	96	96
Other cash received	10	10	10	10	10
<b>Total cash received</b>	<b>2,309</b>	<b>2,341</b>	<b>2,366</b>	<b>2,351</b>	<b>2,373</b>
<b>Cash used</b>					
Employees	1,259	1,296	1,335	1,340	1,340
Suppliers	954	949	935	915	937
Net GST paid	96	96	96	96	96
<b>Total cash used</b>	<b>2,309</b>	<b>2,341</b>	<b>2,366</b>	<b>2,351</b>	<b>2,373</b>
<b>Net cash from (or 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	60	544	81	81	82
<b>Total cash used</b>	<b>60</b>	<b>544</b>	<b>81</b>	<b>81</b>	<b>82</b>
<b>Net cash from (or used by) investing activities</b>	<b>(60)</b>	<b>(544)</b>	<b>(81)</b>	<b>(81)</b>	<b>(82)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 1 (DCB)	60	544	81	81	82
<b>Total cash received</b>	<b>60</b>	<b>544</b>	<b>81</b>	<b>81</b>	<b>82</b>
<b>Net cash from (or used by) financing activities</b>	<b>60</b>	<b>544</b>	<b>81</b>	<b>81</b>	<b>82</b>
<b>Net increase (or 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	153	153	153	153	153
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>

DCB = Departmental Capital Budget.



Table 3.2.5: Capital Budget Statement

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	60	544	81	81	82
<b>Total capital appropriations</b>	<b>60</b>	<b>544</b>	<b>81</b>	<b>81</b>	<b>82</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	60	544	81	81	82
Other	-	-	-	-	-
<b>Total items</b>	<b>60</b>	<b>544</b>	<b>81</b>	<b>81</b>	<b>82</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB <sup>1</sup>	60	544	81	81	82
Funded internally from departmental resources	-	-	-	-	-
<b>Total acquisitions of non-financial assets</b>	<b>60</b>	<b>544</b>	<b>81</b>	<b>81</b>	<b>82</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
<b>Total purchases</b>	<b>60</b>	<b>544</b>	<b>81</b>	<b>81</b>	<b>82</b>
<b>Total cash used to acquire assets</b>	<b>60</b>	<b>544</b>	<b>81</b>	<b>81</b>	<b>82</b>

- 1 Does not include annual finance lease costs. Includes purchase from current and previous years' appropriation (Departmental Capital Budget).  
DCB = Departmental Capital Budget.

**Table 3.2.6: Statement of Asset Movements (2014-15)**

	Buildings \$'000	Other property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
<b>As at 1 July 2014</b>				
Gross book value	255	123	2,065	<b>2,443</b>
Accumulated depreciation/amortisation and impairment	163	69	1,628	<b>1,860</b>
<b>Opening net book balance</b>	<b>92</b>	<b>54</b>	<b>437</b>	<b>583</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services	-	-	544	<b>544</b>
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>544</b>	<b>544</b>
<b>Other movements</b>				
Depreciation/amortisation expense	36	10	263	<b>309</b>
<b>As at 30 June 2015</b>				
Gross book value	255	123	2,609	<b>2,987</b>
Accumulated depreciation/amortisation and impairment	199	79	1,891	<b>2,169</b>
<b>Closing net book balance</b>	<b>56</b>	<b>44</b>	<b>718</b>	<b>818</b>