

# **PROFESSIONAL SERVICES REVIEW**

## **Entity Resources and Planned Performance**

**PSR**



# PROFESSIONAL SERVICES REVIEW

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## Section 1: Entity Overview and Resources

### 1.1 STRATEGIC DIRECTION STATEMENT<sup>1</sup>

The Australian Government, through the Professional Services Review (PSR), safeguards the public against the risks and costs of inappropriate practice by health practitioners, and aims to protect the integrity of Commonwealth Medicare benefits, dental benefits and pharmaceutical benefits programs.

PSR reviews and investigates health practitioners who are suspected of inappropriate practice, on request from the Chief Executive Medicare. 'Inappropriate practice' includes inappropriately rendering or initiating health services that attract a Medicare Benefits Schedule (MBS) payment, or inappropriately prescribing under the Pharmaceutical Benefits Scheme (PBS).

The PSR Scheme is part of a strong regulatory regime designed to ensure that appropriate and cost-effective clinical services are delivered. The PSR Scheme covers medical practitioners, dentists, optometrists, midwives, nurse practitioners, chiropractors, physiotherapists, podiatrists, osteopaths, audiologists, diabetes educators, dieticians, exercise physiologists, mental health nurses, occupational therapists, psychologists, social workers, speech pathologists, Aboriginal and Torres Strait Islander health practitioners, Aboriginal health workers and orthoptists.

Reviews are conducted by the Director of PSR who can take further action by entering into a negotiated agreement with the health practitioner or referring them to a committee of peers constituted by appointed PSR Panel members and Deputy Directors. This review could be undertaken in relation to the MBS and/or the PBS, both of which are administered by the Department of Human Services. The PSR Scheme also applies sanctions, if required, through the PSR Determining Authority.<sup>2</sup>

PSR seeks to change behaviour across the health professions by deterring inappropriate practice and raising awareness of the Australian Government's expectation of high quality health service delivery. The role and functions of PSR are set out in Part VAA of the *Health Insurance Act 1973*. PSR is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

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<sup>1</sup> For more information about the strategic direction of the PSR, refer to the current Corporate Plan, available at: [www.psr.gov.au/publications-and-resources/governance-and-corporate-documents](http://www.psr.gov.au/publications-and-resources/governance-and-corporate-documents)

<sup>2</sup> The Determining Authority is the body established by section 106Q of the *Health Insurance Act 1973* that determines the sanctions that should be applied in cases where PSR committees have found inappropriate practice, and decides whether or not to ratify negotiated agreements.

## 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 (i.e. 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.

**Table 1.1: PSR Resource Statement – Budget Estimates for 2018-19 as at Budget May 2018**

	2017-18 Estimated actual \$'000	2018-19 Estimate \$'000
<b>DEPARTMENTAL</b>		
Prior year appropriation available	2,201	2,099
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Departmental appropriation	5,518	6,006
s74 retained revenue receipts <sup>(b)</sup>	-	-
Departmental capital budget <sup>(c)</sup>	649	62
Other services <sup>(d)</sup>		
Equity injection	-	-
<b>Total departmental annual appropriations</b>	<b>6,167</b>	<b>6,068</b>
<b>Total departmental resourcing</b>	<b>8,368</b>	<b>8,167</b>
<b>Total resourcing for PSR</b>	<b>8,368</b>	<b>8,167</b>
	<b>2017-18</b>	<b>2018-19</b>
<b>Average staffing level (number)</b>	<b>21</b>	<b>23</b>

All figures are GST exclusive.

<sup>(a)</sup> Appropriation Bill (No. 1) 2018-19 and Appropriation Bill/Act (No. 1, 3, 5) 2017-18.

<sup>(b)</sup> Estimated retained revenue receipts under section 74 of the PGPA Act 2013.

<sup>(c)</sup> Departmental Capital Budgets (DCB) 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'.

<sup>(d)</sup> Appropriation Bill (No. 2) 2018-19 and Appropriation Bill/Act (No. 2, 4, 6) 2017-18.

### 1.3 BUDGET MEASURES

Budget measures in Part 1 relating to PSR are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: PSR 2018-19 Budget Measures**

Program	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
<b>Guaranteeing Medicare - improving safety and quality through stronger compliance <sup>(a)</sup></b>					
Professional Services Review					
Departmental expenses	1.1	-	-	-	-
<b>Total</b>		-	-	-	-

<sup>(a)</sup> Full details of this measure are published under Department of Health (Table 1.2)

## 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.

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 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.

PSR's most recent Corporate Plan is available at: [www.psr.gov.au/publications-and-resources/governance-and-corporate-documents](http://www.psr.gov.au/publications-and-resources/governance-and-corporate-documents)

PSR's most recent Annual Performance Statement is available at: [www.psr.gov.au/publications-and-resources/annual-reports](http://www.psr.gov.au/publications-and-resources/annual-reports)

### 2.1 BUDGETED EXPENSES AND PERFORMANCE

**Outcome 1**

A reduction of the risks to patients and costs to the Australian Government of inappropriate practice, including through investigating health services claimed under the Medicare and Pharmaceutical benefits schemes

**Program Contributing to Outcome 1**

**Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme**

## Linked Programs

Other Commonwealth entities that contribute to Outcome 1
<p><b>Department of Health</b></p> <p><b>Program 4.1: Medical Benefits</b></p> <p>The Department of Health has policy responsibility for Medicare and the Pharmaceutical Benefits Scheme (PBS).</p> <p><b>Program 4.7: Health Benefit Compliance</b></p> <p>Under the Health Provider Compliance Program, the Chief Executive Medicare refers suspected cases of inappropriate practice by health care service providers to the PSR for investigation.</p>
<p><b>Department of Human Services</b></p> <p><b>Program 1.2: Services to the Community – Health</b></p> <p>The Department of Human Services administers the PBS, Repatriation PBS, Indigenous access to PBS, and Medicare services and benefit payments.</p>

## Budgeted Expenses for PSR

Table 2.1.1 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 PSR**

	2017-18 Estimated actual \$'000	2018-19 Budget \$'000	2019-20 Forward Year 1 \$'000	2020-21 Forward Year 2 \$'000	2021-22 Forward Year 3 \$'000
<b>Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme</b>					
Departmental expenses					
Departmental appropriation <sup>(a)</sup>	5,518	6,006	5,972	6,012	6,047
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	217	310	316	334	324
Operating deficit (surplus)	246	(17)	(2)	(3)	(3)
<b>Total for Program 1.1</b>	<b>5,981</b>	<b>6,299</b>	<b>6,286</b>	<b>6,343</b>	<b>6,368</b>
<b>Total expenses for Outcome 1</b>	<b>5,981</b>	<b>6,299</b>	<b>6,286</b>	<b>6,343</b>	<b>6,368</b>
	<b>2017-18</b>	<b>2018-19</b>			
<b>Average staffing level (number)</b>	21	23			

<sup>(a)</sup> Departmental appropriation combines 'Ordinary annual services (Appropriation Bill No. 1)' and 'Revenue from independent sources (s74)'.  
<sup>(b)</sup> Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.



## Planned Performance for PSR

Table 2.1.2 below details the performance criteria for the program associated with Outcome 1. It also summarises how the program is delivered and where 2018-19 Budget measures have materially changed the program.

**Table 2.1.2: Performance Criteria for PSR**

<b>Purpose</b>
To protect the integrity of the Commonwealth Medicare Benefits and Pharmaceutical Benefits programs and in doing so safeguard the Australian public from the cost and risk of inappropriate practice.
<b>Outcome 1</b>
A reduction of the risks to patients and costs to the Australian Government of inappropriate practice, including through investigating health services claimed under the Medicare and Pharmaceutical benefits schemes.
<b>Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme</b>
The Australian Government, through PSR, aims to safeguard the public against the risks and costs of inappropriate practice by health practitioners. PSR works with Governments, medical and health care regulatory bodies, and professional organisations to protect the integrity of the Medicare Benefits Scheme (MBS) and the Pharmaceutical Benefits Schedule (PBS).
<b>Delivery</b>
<p><b>A. Protecting against inappropriate health care practice</b></p> <ul style="list-style-type: none"> <li>• Where warranted the Director will review provision of services by engaging expert consultants to advise on the conduct of practitioners and to assist the Director interviewing persons under review.</li> <li>• The Director enters into agreements, where appropriate, with persons under review who have acknowledged engaging in inappropriate practice.</li> <li>• If an agreement is not made, PSR Committees are established to conduct hearings and obtain information to investigate possible inappropriate practice of persons under review.</li> <li>• PSR's Determining Authority takes into account the circumstances of each case and makes appropriate sanction decisions: ratifying agreements that are fair and fitting to the inappropriate practice acknowledged by the person under review; and making determinations fitting to the inappropriate practice found by PSR Committees.</li> <li>• PSR utilises a peer review process and relies on the support of health practitioners, and their representative bodies, to perform its statutory function.</li> <li>• PSR consults with relevant professional bodies to raise awareness of inappropriate practice issues.</li> </ul>

<b>Performance criteria</b>		
<b>A. Protecting against inappropriate health care practice</b>		
Investigate whether practitioners have engaged in inappropriate practice through a staged review process.		
<p>a. The Director of PSR will review the provision of services by practitioners referred by the Chief Executive Medicare and, where appropriate, enter into an agreement with the practitioner.</p> <p>b. Where appropriate, the Director of PSR will refer the practitioner to a PSR Peer Review Committee.</p> <p>c. The Determining Authority will consider ratification of agreements and make appropriate determinations.</p>		
<b>2017-18 Estimated result</b>	<b>2018-19 Target</b>	<b>2019-20 (&amp; beyond) Target</b>
a. The Director conducted reviews of practitioners referred by the Chief Executive Medicare and in appropriate cases enter into agreements.	The Director will conduct reviews of practitioners referred by the Chief Executive Medicare and in appropriate cases enter into agreements.	As per 2018-19.
b. PSR Committees were convened and conducted hearings in a timely manner ensuring that practitioners being reviewed by their peers were afforded procedural fairness in each stage of the process.	PSR Committees will be convened and will conduct hearings in a timely manner ensuring that practitioners being reviewed by their peers are afforded procedural fairness in each stage of the process.	As per 2018-19.
c. The Determining Authority ratified agreements and made appropriate determinations of sanctions.	The Determining Authority will ratify agreements and make appropriate determinations of sanctions.	As per 2018-19.

<b>Professional bodies actively engaged in consultation.</b>				
<b>2017-18 Estimated result</b>		<b>2018-19 Target</b>		<b>2019-20 (&amp; beyond) Target</b>
Professional bodies were actively engaged in the process for appointments to the PSR Panel, and PSR received the required number of nominees to ensure broad professional representation on the PSR Panel.		Professional bodies actively engaged in the process for appointments to the PSR Panel, and PSR receives the required number of nominees to ensure broad professional representation on the PSR Panel.		As per 2018-19.
<b>Percentage of reviews by the Director of PSR finalised within 12 months.</b>				
<b>2017-18 Estimated result</b>	<b>2018-19 Target</b>	<b>2019-20 Target</b>	<b>2020-21 Target</b>	<b>2021-22 Target</b>
100%	100%	100%	100%	100%
<b>Total number of matters for review finalised.<sup>3</sup></b>				
<b>2017-18 Estimated result</b>	<b>2018-19 Target</b>	<b>2019-20 Target</b>	<b>2020-21 Target</b>	<b>2021-22 Target</b>
80	90	100	100	100
<b>Percentage of court cases where PSR's application of the law upheld.</b>				
<b>2017-18 Estimated result</b>	<b>2018-19 Target</b>	<b>2019-20 Target</b>	<b>2020-21 Target</b>	<b>2021-22 Target</b>
100%	100%	100%	100%	100%
<b>Material changes to Program 1.1 resulting from the following measures:</b>				
There are no material changes to Program 1.1 resulting from measures.				

<sup>3</sup> Reviews are requested by the Chief Executive Medicare to the Director of PSR.

## Section 3: Budgeted Financial Statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2018-19 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**

This section is not applicable to PSR.

#### **3.1.2 Explanatory Notes and Analysis of Budgeted Financial Statements**

##### **Departmental Resources**

##### **Comprehensive Income Statement**

PSR is anticipating a break-even position for the Budget and forward years. The Budget year and forward years have been adjusted for unfunded depreciation and amortisation expenses.

PSR's approved operating loss in the current year relates to an increase in case activity.

##### **Balance Sheet**

PSR's total assets and liabilities are expected to remain relatively stable over 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)**

	2017-18 Estimated actual \$'000	2018-19 Budget \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
<b>EXPENSES</b>					
Employee benefits	2,916	3,168	3,275	3,458	3,533
Supplier expenses	2,881	2,855	2,730	2,587	2,548
Depreciation and amortisation	184	276	281	298	287
<b>Total expenses</b>	<b>5,981</b>	<b>6,299</b>	<b>6,286</b>	<b>6,343</b>	<b>6,368</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	-	-	-	-	-
Other revenue	-	-	-	-	-
<b>Total revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gains</b>					
Other	33	34	35	36	37
<b>Total gains</b>	<b>33</b>	<b>34</b>	<b>35</b>	<b>36</b>	<b>37</b>
<b>Total own-source income</b>	<b>33</b>	<b>34</b>	<b>35</b>	<b>36</b>	<b>37</b>
<b>Net cost of (contribution by) services</b>	<b>5,948</b>	<b>6,265</b>	<b>6,251</b>	<b>6,307</b>	<b>6,331</b>
Revenue from Government	5,518	6,006	5,972	6,012	6,047
<b>Surplus (deficit)</b>	<b>(430)</b>	<b>(259)</b>	<b>(279)</b>	<b>(295)</b>	<b>(284)</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(430)</b>	<b>(259)</b>	<b>(279)</b>	<b>(295)</b>	<b>(284)</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 other comprehensive income attributable to the Australian Government</b>	<b>(430)</b>	<b>(259)</b>	<b>(279)</b>	<b>(295)</b>	<b>(284)</b>
<b>Note: Reconciliation of comprehensive income attributable to the agency</b>					
	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(430)</b>	<b>(259)</b>	<b>(279)</b>	<b>(295)</b>	<b>(284)</b>
plus non-appropriated expenses					
depreciation and amortisation expenses	184	276	281	298	287
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>(246)</b>	<b>17</b>	<b>2</b>	<b>3</b>	<b>3</b>

Table 3.2: Budgeted Departmental Balance Sheet (as at 30 June)

	2017-18 Estimated actual \$'000	2018-19 Budget \$'000	2019-20 Forward Year 1 \$'000	2020-21 Forward Year 2 \$'000	2021-22 Forward Year 3 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	79	79	79	79	79
Receivables	2,056	2,141	2,128	2,122	2,109
<b>Total financial assets</b>	<b>2,135</b>	<b>2,220</b>	<b>2,207</b>	<b>2,201</b>	<b>2,188</b>
<b>Non-financial assets</b>					
Land and buildings	431	333	235	137	39
Property, plant and equipment	416	426	341	353	349
Intangibles	319	283	232	174	140
Other	61	47	47	47	47
<b>Total non-financial assets</b>	<b>1,227</b>	<b>1,089</b>	<b>855</b>	<b>711</b>	<b>575</b>
<b>Total assets</b>	<b>3,362</b>	<b>3,309</b>	<b>3,062</b>	<b>2,912</b>	<b>2,763</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	285	297	305	307	299
Other payables	106	86	67	47	25
<b>Total payables</b>	<b>391</b>	<b>383</b>	<b>372</b>	<b>354</b>	<b>324</b>
<b>Provisions</b>					
Employees	533	685	699	713	727
Other provisions	100	100	100	100	100
<b>Total provisions</b>	<b>633</b>	<b>785</b>	<b>799</b>	<b>813</b>	<b>827</b>
<b>Total liabilities</b>	<b>1,024</b>	<b>1,168</b>	<b>1,171</b>	<b>1,167</b>	<b>1,151</b>
<b>Net assets</b>	<b>2,338</b>	<b>2,141</b>	<b>1,891</b>	<b>1,745</b>	<b>1,612</b>
<b>EQUITY</b>					
Contributed equity	1,646	1,708	1,737	1,886	2,037
Reserves	792	792	792	792	792
Retained surpluses or accumulated deficits	(100)	(359)	(638)	(933)	(1,217)
<b>Total equity</b>	<b>2,338</b>	<b>2,141</b>	<b>1,891</b>	<b>1,745</b>	<b>1,612</b>

**Table 3.3: Departmental Statement of Changes in Equity – Summary of Movement (Budget year 2018-19)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2018</b>				
Balance carried forward from previous period	(100)	792	1,646	<b>2,338</b>
Surplus (deficit) for the period	(259)	-	-	<b>(259)</b>
Capital budget - Bill 1 (DCB)	-	-	62	<b>62</b>
<b>Estimated closing balance as at 30 June 2019</b>	<b>(359)</b>	<b>792</b>	<b>1,708</b>	<b>2,141</b>

DCB = Departmental Capital Budget.

**Table 3.4: Budgeted Departmental Statement of Cash Flows (for the period ended 30 June)**

	2017-18 Estimated actual \$'000	2018-19 Budget \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	5,360	5,667	5,726	5,754	5,790
Net GST received	249	254	259	264	270
Other cash received	77	-	-	-	-
<b>Total cash received</b>	<b>5,686</b>	<b>5,921</b>	<b>5,985</b>	<b>6,018</b>	<b>6,060</b>
<b>Cash used</b>					
Employees	2,956	3,016	3,260	3,444	3,519
Suppliers	2,765	2,815	2,707	2,569	2,541
<b>Total cash used</b>	<b>5,721</b>	<b>5,831</b>	<b>5,967</b>	<b>6,013</b>	<b>6,060</b>
<b>Net cash from (or used by) operating activities</b>	<b>(35)</b>	<b>90</b>	<b>18</b>	<b>5</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	636	152	47	154	151
<b>Total cash used</b>	<b>636</b>	<b>152</b>	<b>47</b>	<b>154</b>	<b>151</b>
<b>Net cash from (or used by) investing activities</b>	<b>(636)</b>	<b>(152)</b>	<b>(47)</b>	<b>(154)</b>	<b>(151)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 1 (DCB)	649	62	29	149	151
<b>Total cash received</b>	<b>649</b>	<b>62</b>	<b>29</b>	<b>149</b>	<b>151</b>
<b>Net cash from (or used by) financing activities</b>	<b>649</b>	<b>62</b>	<b>29</b>	<b>149</b>	<b>151</b>
<b>Net increase (or decrease) in cash held</b>	<b>(22)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	101	79	79	79	79
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>79</b>	<b>79</b>	<b>79</b>	<b>79</b>	<b>79</b>

DCB = Departmental Capital Budget.



**Table 3.5: Departmental Capital Budget Statement (for the period ended 30 June)**

	2017-18 Estimated actual \$'000	2018-19 Budget \$'000	2019-20 Forward Estimate \$'000	2020-21 Forward Estimate \$'000	2021-22 Forward Estimate \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	649	62	29	149	151
<b>Total capital appropriations</b>	<b>649</b>	<b>62</b>	<b>29</b>	<b>149</b>	<b>151</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	649	62	29	149	151
<b>Total items</b>	<b>649</b>	<b>62</b>	<b>29</b>	<b>149</b>	<b>151</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB <sup>(a)</sup>					
- current year appropriation	636	75	29	149	151
- prior year appropriation	-	77	18	5	-
<b>Total acquisitions of non-financial assets</b>	<b>636</b>	<b>152</b>	<b>47</b>	<b>154</b>	<b>151</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	636	152	47	154	151
<b>Total cash used to acquire assets</b>	<b>636</b>	<b>152</b>	<b>47</b>	<b>154</b>	<b>151</b>

<sup>(a)</sup> Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCB).

**Table 3.6: Statement of Asset Movements (Budget year 2018-19)**

	Buildings	Other property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2018</b>				
Gross book value	492	486	770	1,748
Accumulated depreciation/ amortisation and impairment	(61)	(70)	(451)	(582)
<b>Opening net book balance</b>	<b>431</b>	<b>416</b>	<b>319</b>	<b>1,166</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services	-	132	20	152
<b>Total additions</b>	<b>-</b>	<b>132</b>	<b>20</b>	<b>152</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(98)	(122)	(56)	(276)
<b>Total other movements</b>	<b>(98)</b>	<b>(122)</b>	<b>(56)</b>	<b>(276)</b>
<b>As at 30 June 2019</b>				
Gross book value	492	618	790	1,900
Accumulated depreciation/ amortisation and impairment	(159)	(192)	(507)	(858)
<b>Closing net book balance</b>	<b>333</b>	<b>426</b>	<b>283</b>	<b>1,042</b>