

AUSTRALIAN AGED CARE QUALITY AGENCY

Entity Resources and Planned Performance

Australian Aged Care Quality Agency

Health Portfolio Entity

AACQA

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Section 1: Entity Overview and Resources

1.1 Strategic Direction Statement

The Australian Aged Care Quality Agency (AACQA) is a statutory agency established under the *Australian Aged Care Quality Agency Act 2013*. AACQA was established in January 2014, as the accreditation body for residential aged care and for the quality review of care in the home services.¹

AACQA manages the accreditation and ongoing supervision, including compliance monitoring, of Australian Government subsidised aged care facilities.² AACQA also promotes high quality care to care recipients through providing information, education and training services to aged care providers; and promoting innovation in quality management and continuous improvement in the aged care sector.

AACQA recognises the expectations and experiences of older people drive consumer choices and will contribute to effective implementation of Consumer Directed Care. Older people look for the assurance of safety and compliance against the standards when choosing care options. AACQA will promote public confidence in accreditation and the quality review systems for aged care, through consistent and meaningful assessments and reporting of standards.

AACQA will continue to work with the Department of Health on the aged care reform initiatives announced in the 2015-16 Budget, including expansion of cost recovery arrangements for accreditation services; and development of a private market for provision of accreditation audits of residential aged care services.

AACQA will actively support the Government's agenda, including: contributing to policy work around consumer focussed information; engaging consumer feedback; and streamlining regulatory activities for aged care providers with multiple service types.

AACQA will also support the Government's commitment to Consumer Directed Care in its dealings with industry, and promote the importance of consumers and their carers having greater control of their own lives by allowing them to choose the types of care and services they access and the delivery of those services, including who will deliver the services and when.

AACQA is a Non-corporate Commonwealth Entity under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). The functions of AACQA are set out in the *Aged Care Quality Agency Act 2013* (the Quality Agency Act) and the *Aged Care Act 1997* (the Act). Operational details are contained in the Corporate Plan, which is available on the AACQA website.

¹ Care in the home includes Home Care, Commonwealth Home Support and National Aboriginal and Torres Strait Islander Flexible Aged Care (NATSIFAC) Program services.

² Residential aged care is regulated by the Australian Government, which provides subsidies to approved providers, whose care and services have been accredited.

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, please 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: AACQA Resource Statement – Budget Estimates for 2016-17 as at Budget May 2016

	2015-16 Estimated actual \$'000	2016-17 Estimate \$'000
DEPARTMENTAL		
Prior year appropriation available	32,388	30,409
Annual appropriations		
Ordinary annual services ¹		
Departmental appropriation	27,842	28,317
s74 retained revenue receipts ²	13,641	6,893
Departmental capital budget ³	1,085	1,195
Other services ⁴		
Equity injection	-	-
Total departmental annual appropriations	42,568	36,405
Total departmental resourcing	74,956	66,814
Total resourcing for AACQA	74,956	66,814
	2015-16	2016-17
Average staffing level (number)	243	248

All figures are GST exclusive.

¹ Appropriation Bill (No. 1) 2016-17.

² Estimated retained revenue receipts under section 74 of the PGPA Act 2013.

³ 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'.

⁴ Appropriation Bill (No. 2) 2016-17.

1.3 Budget Measures

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

Table 1.2: AACQA 2016-17 Budget Measures

Program	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Aged Care - extending funding for unannounced compliance site visits to aged care providers					
Australian Aged Care Quality Agency					
Departmental revenues	1.1	-	10,103	-	-
Total		-	10,103	-	-

This entity was impacted by the 2015-16 *Mid-Year Economic and Fiscal Outlook* measure *Public Sector Savings – Shared and Common Services Program*. For details refer to Table 1.2 in the Department of Health chapter of this publication.

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: From 1 July 2015, performance reporting requirements in the Portfolio Budget Statements sit alongside those required under the Enhanced Commonwealth Performance Framework. It is anticipated that the performance criteria 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 from October 2016 – to provide an entity's complete performance story.

2.1 Budgeted Expenses and Performance

Outcome 1: High-quality care for persons receiving Australian Government subsidised residential aged care and aged care in the community through the accreditation of residential aged care services, the quality review of aged care services including services provided in the community, and the provision of information, education and training to the aged care sector

Linked Programs

Commonwealth entity and linked program	Contribution to Outcome 1 made by linked programs
Department of Health Program 6.4: Aged Care Quality	The Department of Health has policy responsibility for ageing and aged care, including managing the regulatory framework for quality standards. This is independently supported by the Australian Aged Care Quality Agency in accrediting aged care services and monitoring compliance with the quality standards.

Budgeted Expenses for AACQA

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 AACQA

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward Year 1 \$'000	2018-19 Forward Year 2 \$'000	2019-20 Forward Year 3 \$'000
Program 1.1: Develop and deliver information publications and education services that promote high quality aged care					
Departmental expenses					
Departmental appropriation ¹	41,483	35,210	46,176	42,209	42,737
Expenses not requiring appropriation in the Budget year ²	1,085	1,196	1,195	1,193	1,198
Operating deficit (surplus)	-	-	-	-	-
Total for Program 1.1	42,568	36,406	47,371	43,402	43,935
Total expenses for Outcome 1	42,568	36,406	47,371	43,402	43,935
	2015-16	2016-17			
Average staffing level (number)	243	248			

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

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

Table 2.1.2: Performance Criteria for AACQA

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1.³ It also summarises how each program is delivered and where 2016-17 Budget measures have created new programs or materially changed existing programs.

Outcome	1: High-quality care for persons receiving Australian Government subsidised residential aged care and aged care in the community through the accreditation of residential aged care services, the quality review of aged care services including services provided in the community, and the provision of information, education and training to the aged care sector
Program	<p>1.1: Accrediting, Monitoring and Promoting High Quality Care Through Information, Education and Training for Australian Government Funded Aged Care Homes and Community Care Providers</p> <p>AACQA contributes to high quality aged care through the residential aged care accreditation process and quality review of Home Care services, Commonwealth Home Support Program (CHSP) services and National Aboriginal and Torres Strait Islander Flexible Aged Care (NATSIFAC) services. The accreditation and quality review process assesses the performance of a service against the applicable standards. The Australian Government, through AACQA, supervises and monitors performance against the relevant standards to ensure care recipients receive a high standard of care.</p>
Purpose	To ensure high-quality care for persons receiving Australian Government subsidised residential aged care and aged care in the community through the accreditation of residential aged care services, the quality review of aged care services including services provided in the community, and the provision of information, education and training to the aged care sector.
Delivery	<p>Program activities, which are intended to benefit Australians receiving Australian Government subsidised residential aged care, and aged care in the community, will be delivered under the following program objectives:</p> <ul style="list-style-type: none"> A. Managing accreditation of residential aged care services B. Managing review of the quality of care in the home services C. Monitoring compliance with applicable standards D. Providing information, education and training to promote quality, innovation and continuous improvement of aged care services

³ Progress against the performance criteria published in the 2015-16 Department of Social Services (DSS) Portfolio Budget Statements will be reported in the 2015-16 AACQA Annual Report.

Program objective					
A. Managing accreditation of residential aged care services					
AACQA manages the accreditation of all Australian Government subsidised aged care homes to protect the health, safety and wellbeing of care recipients and promote high quality care. In 2016-17, AACQA will conduct re-accreditation audits of approximately 443 aged care homes whose accreditation is due for review. This involves the assessment of compliance against the 44 expected outcomes of the Accreditation Standards set out in the <i>Quality of Care Principles 2014</i> .					
Qualitative performance criteria		2016-17 Reference point or target			
A report capturing the audit findings of the experience of care for consumers is published on AACQA's website ⁴ to support consumer choice about residential aged care homes.		Publication of a consumer focussed report for each accreditation audit by 1 January 2017.			
Development and implementation of a computer assisted audit tool enabling the capture of residential aged care accreditation audit information to enhance reporting, case management and regulatory intelligence.		Implementation of the computer assisted audit tool by 1 January 2017.			
Quantitative performance criteria	2015-16 Target	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
Number of residential aged care homes audited for re-accreditation. ⁵	829	443	1,354	821	490
Percentage of site audits completed within statutory timeframes. ⁶	100%	100%	100%	100%	100%
Percentage of residential aged care homes that complied with all 44 of the expected outcomes of the Accreditation Standards at the last accreditation audit. ⁷	>92%	>97%	>97%	>98%	>98%

⁴ Available at: www.aacqa.gov.au

⁵ This performance criterion has been revised as the projected number of audits has varied from the previously supplied numbers due to homes closing or merging, commencing services, decisions for shorter periods of accreditation and decisions for longer periods of accreditation that were provided in the SA Innovation Hub arrangements. The target published in the *2015-16 DSS Portfolio Budget Statements* has been achieved.

⁶ This performance criterion has been revised for clarity, the targets remain unchanged.

⁷ This performance criterion and target have been revised for consistency with regulatory performance data. The target published in the *2015-16 DSS Portfolio Budget Statements* has been achieved.

Percentage of residential aged care homes that received the maximum term of accreditation. ⁸	N/A ⁹	>97%	>97%	>98%	>98%
Program objective					
B. Managing review of the quality of care in the home services					
AACQA aims to ensure the high quality of all Australian Government subsidised aged care services provided in the community. This is undertaken through quality reviews of aged care services against the Home Care Standards also set out in the <i>Quality of Care Principles 2014</i> and the NATSIFAC Standards. In 2016-17, AACQA will conduct approximately 854 quality reviews of organisations that are providing care and services to people in their homes or in community settings.					
Quantitative performance criteria	2015-16 Target	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
Number of home care ¹⁰ services receiving a quality review within the three year cycle.	N/A ¹¹	870 ¹²	783	784	784
Percentage of quality reviews of home care ¹³ services completed within statutory timeframes.	N/A ¹⁴	100%	100%	100%	100%
Percentage of home care services that complied with all the Home Care Standards at the quality review.	N/A ¹⁵	>80%	>83%	>85%	>87%
Program objective					
C. Monitoring compliance with applicable standards					
AACQA monitors the performance of aged care service providers (residential and home care) against the applicable aged care standards using assessment contacts. A case management approach is used to promote compliance improvements and plan interventions such as further assessments or education activities. Residential aged care homes receive at least one unannounced assessment contact annually.					

⁸ The maximum period of accreditation is one year for a commencing service, three years for re-accreditation of an existing service, or five years for re-accreditation of an existing service that was part of a small group of providers in South Australia who agreed to participate in a pilot program for the Innovation Hub. The pilot was conducted during the 2015 calendar year.

⁹ This is a new performance criterion for 2016-17, therefore there is no target for 2015-16.

¹⁰ This includes CHSP and NATSIFAC services.

¹¹ This is a new performance criterion for 2016-17, therefore there is no target for 2015-16.

¹² Target is higher in forward years because this reflects the balance of the quality review activities to the end of the current three year cycle.

¹³ This includes CHSP and NATSIFAC services.

¹⁴ This is a new performance criterion for 2016-17, therefore there is no target for 2015-16.

¹⁵ Ibid

Quantitative performance criteria	2015-16 Target	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
Number of unannounced visits per aged care home per year.	≥1	≥1	≥1	≥1	≥1
Percentage of residential aged care homes achieving compliance by the end of the 'timetable for improvement' period. ¹⁶	≥90%	≥96%	≥96%	≥97%	≥97%
Percentage of home care services achieving compliance by the end of the 'timetable for improvement' period.	N/A ¹⁷	≥80%	≥83%	≥85%	≥87%
Program objective					
D. Providing information, education and training to promote quality, innovation and continuous improvement of aged care services					
<p>AACQA provides residential and home care providers with education, information and resources on the applicable aged care standards. Education includes QUEST, Qhome and a range of targeted courses and workshops. AACQA's monthly online journal, the Quality Standard, also provides information for the aged care sector that promotes better practice and assists continuous improvement.</p> <p>AACQA conducts National Better Practice Awards and holds Better Practice conferences to promote quality innovation and continuous improvement. During 2016-17, Better Practice conferences will be conducted nationally.</p> <p>In 2016-17, AACQA's program will include a strong focus on resources and support for home care services. AACQA will further develop its website to support home care services.</p>					
Quantitative performance criteria	2015-16 Target	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
Number of education sessions delivered to approved providers on the applicable standards for aged care services.	N/A ¹⁸	540	540	540	540
Material changes to Program 1.1 resulting from the following measures:					
<ul style="list-style-type: none"> <i>Aged Care – extending funding for unannounced compliance site visits to aged care providers</i> 					

¹⁶ This performance criterion has been revised to reflect the current and projected compliance performance of residential aged care homes. The target published in the 2015-16 DSS Portfolio Budget Statements has been achieved.

¹⁷ This is a new performance criterion for 2016-17, therefore there is no target for 2015-16.

¹⁸ Ibid.

Section 3: Budgeted Financial Statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2016-17 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 AACQA.

3.1.2 Explanatory Notes and Analysis of Budgeted Financial Statements

Departmental

Income and expenses

AACQA is budgeting for a break-even position in 2016-17 and the forward years after adjusting for depreciation and amortisation expenses.

Total own-source revenue for 2016-17 is expected to be \$6.9 million. Revenue from government is expected to be \$28.3 million.

Total expenses for 2016-17 are expected to be \$36.4 million, compared to \$42.6 million for 2015-2016.

Balance sheet

AACQA has a budgeted net asset position of \$16.7 million in 2016-17. This is a result of the assets and liabilities of Aged Care Standards and Accreditation Agency Ltd becoming the assets and liabilities of the Commonwealth, through AACQA, on 1 January 2014 and surplus of financial year 2013-14 and 2014-15.

Total assets for 2016-17 are estimated to be \$35.8 million, comprising \$33.2 million of financial assets and \$2.6 million in non-financial assets.

Total liabilities for 2016-17 are estimated to be \$15.7 million made up of accrued employee entitlements \$10.1 million, suppliers payables \$1.5 million, other payables \$3.8 million and other provisions of \$0.3 million.

3.2 Budgeted Financial Statements Tables

Table 3.1: Comprehensive Income Statement (showing net cost of services for the period ended 30 June)

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
EXPENSES					
Employee benefits	33,133	24,747	36,073	33,854	36,349
Supplier expenses	8,350	10,463	10,103	8,355	6,388
Depreciation and amortisation	1,085	1,196	1,195	1,193	1,198
Other expenses	-	-	-	-	-
Total expenses	42,568	36,406	47,371	43,402	43,935
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	13,641	6,893	29,372	23,510	23,887
Other revenue	-	-	-	-	-
Total revenue	13,641	6,893	29,372	23,510	23,887
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	13,641	6,893	29,372	23,510	23,887
Net cost of (contribution by) services	28,927	29,513	17,999	19,892	20,048
Revenue from Government	27,842	28,317	16,804	18,699	18,850
Surplus (Deficit)	(1,085)	(1,196)	(1,195)	(1,193)	(1,198)
Surplus (Deficit) attributable to the Australian Government	(1,085)	(1,196)	(1,195)	(1,193)	(1,198)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(1,085)	(1,196)	(1,195)	(1,193)	(1,198)
Note: Reconciliation of comprehensive income attributable to the agency					
	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Total comprehensive income (loss) attributable to the Australian Government	(1,085)	(1,196)	(1,195)	(1,193)	(1,198)
plus non-appropriated expenses depreciation and amortisation expenses	1,085	1,196	1,195	1,193	1,198
Total comprehensive income (loss) attributable to the agency	-	-	-	-	-

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	19,244	18,868	18,805	18,805	18,805
Receivables	12,371	13,509	14,647	14,647	14,647
Other financial assets	787	787	787	787	787
Total financial assets	32,402	33,164	34,239	34,239	34,239
Non-financial assets					
Land and buildings	165	165	165	165	165
Property, plant and equipment	1,901	1,936	1,972	2,246	2,244
Intangibles	494	521	547	971	980
Inventories	-	-	-	-	-
Other	-	-	-	-	-
Total non-financial assets	2,560	2,622	2,684	3,382	3,389
Total assets	34,962	35,786	36,923	37,621	37,628
LIABILITIES					
Payables					
Suppliers	1,532	1,532	1,532	2,232	2,232
Other payables	4,118	3,805	3,805	3,805	3,805
Total payables	5,650	5,337	5,337	6,037	6,037
Provisions					
Employees	10,041	10,041	10,041	10,041	10,041
Other provisions	306	306	306	306	306
Total provisions	10,347	10,347	10,347	10,347	10,347
Total liabilities	15,997	15,684	15,684	16,384	16,384
Net assets	18,965	20,102	21,239	21,237	21,244
EQUITY					
Contributed equity	2,185	3,380	4,574	5,765	6,970
Reserves	-	-	-	-	-
Retained surpluses or accumulated deficits	16,780	16,722	16,665	15,472	14,274
Total equity	18,965	20,102	21,239	21,237	21,244

Table 3.3: Departmental Statement of Changes in Equity — Summary of Movement (Budget year 2016-17)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2016				
Balance carried forward from previous period	16,780	-	2,185	18,965
Surplus (deficit) for the period	(1,196)	-	-	(1,196)
Capital budget - Bill 1 (DCB)	-	-	1,195	1,195
Restructuring	1,138	-	-	1,138
Estimated closing balance as at 30 June 2017	16,722	-	3,380	20,102

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	26,817	27,179	15,666	18,699	18,850
Goods and services	11,939	6,580	29,372	23,510	23,887
Net GST received	80	80	75	62	55
Other cash received	-	-	-	-	-
Total cash received	38,836	33,839	45,113	42,271	42,792
Cash used					
Employees	33,133	24,747	36,073	33,854	36,349
Suppliers	7,325	9,325	8,967	7,663	6,388
Net GST paid	80	80	75	62	55
Other cash used	-	-	-	-	-
Total cash used	40,538	34,152	45,115	41,579	42,792
Net cash from (or used by) operating activities	(1,702)	(313)	(2)	692	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	1,362	1,258	1,257	1,891	1,207
Total cash used	1,362	1,258	1,257	1,891	1,207
Net cash from (or used by) investing activities	(1,362)	(1,258)	(1,257)	(1,891)	(1,207)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	1,085	1,195	1,196	1,199	1,207
Total cash received	1,085	1,195	1,196	1,199	1,207
Net cash from (or used by) financing activities	1,085	1,195	1,196	1,199	1,207
Net increase (or decrease) in cash held	(1,979)	(376)	(63)	-	-
Cash and cash equivalents at the beginning of the reporting period	21,223	19,244	18,868	18,805	18,805
Cash and cash equivalents at the end of the reporting period	19,244	18,868	18,805	18,805	18,805

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	1,085	1,195	1,196	1,199	1,207
Total capital appropriations	1,085	1,195	1,196	1,199	1,207
Total new capital appropriations represented by:					
Purchase of non-financial assets	1,085	1,195	1,196	1,199	1,207
Total items	1,085	1,195	1,196	1,199	1,207
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ¹	1,085	1,195	1,196	1,199	1,207
Funded internally from departmental resources	277	63	61	692	-
Total acquisitions of non-financial assets	1,362	1,258	1,257	1,891	1,207
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,362	1,258	1,257	1,891	1,207
Total cash used to acquire assets	1,362	1,258	1,257	1,891	1,207

¹ 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 2016-17)

	Buildings	Other property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2016				
Gross book value	165	4,752	3,857	8,774
Accumulated depreciation amortisation and impairment	-	(2,851)	(3,363)	(6,214)
Opening net book balance	165	1,901	494	2,560
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services	-	457	801	1,258
Total additions	-	457	801	1,258
Other movements				
Depreciation/amortisation expense	-	(422)	(774)	(1,196)
Total other movements	-	(422)	(774)	(1,196)
As at 30 June 2017				
Gross book value	165	5,209	4,658	10,032
Accumulated depreciation amortisation and impairment	-	(3,273)	(4,137)	(7,410)
Closing net book balance	165	1,936	521	2,622