Professional Services Review

Entity resources and planned performance

# Professional Services Review

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# Professional Services Review

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement[[1]](#footnote-2)

The Australian Government, through the Professional Services Review (PSR), protects the integrity of Medicare, Child Dental Benefits and Pharmaceutical Benefits programs against the risks of inappropriate practice by health practitioners, thereby safeguarding patients and the Australian community in general.

The PSR seeks to change behaviour across health professions by deterring inappropriate practice and upholding of the Government’s expectation of high quality health service delivery.

The PSR reviews and investigates health practitioners and corporate entities who are suspected of inappropriate practice[[2]](#footnote-3) on request from the Chief Executive Medicare. The PSR administers the PSR Scheme as part of a strong regulatory regime designed to ensure appropriate 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 the PSR, who may seek to enter into a negotiated agreement with the health practitioner, or may refer them to a committee of their professional peers. This review could be undertaken in relation to the Medicare Benefits Schedule (MBS), the Pharmaceutical Benefits Scheme (PBS) or the Child Dental Benefits Schedule, which are administered by Services Australia. Any sanctions, including MBS disqualifications and financial repayments, must be ratified by the PSR Determining Authority[[3]](#footnote-4).

The role and functions of the PSR are set out in Part VAA of the *Health Insurance Act 1973*. The PSR is 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 resourcing 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 (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: PSR resource statement – Budget estimates for 2024–25 as at Budget May 2024

|  |  |  |
| --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024–25 Estimate  $'000** |
| **DEPARTMENTAL** |  |  |
| Prior year appropriation available | 12,053 | 12,180 |
| **Annual appropriations** |  |  |
| Ordinary annual services (a) |  |  |
| Departmental appropriation | 13,205 | 15,942 |
| s74 retained revenue receipts (b) | - | - |
| Departmental Capital Budget (c) | 2,636 | 240 |
| Other services (d) |  |  |
| Equity injection | - | - |
| **Total departmental annual appropriations** | **15,841** | **16,182** |
| **Total departmental resourcing** | **27,894** | **28,362** |
| **Total resourcing for PSR** | **27,894** | **28,362** |
|  |  |  |
|  | **2023–24** | **2024–25** |
| **Average staffing level (number)** | 40 | 40 |

All figures are GST exclusive.

(a) Appropriation Bill (No. 1) 2024–25.

(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) and 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) 2024–25.

1.3 Budget measures

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

Table 1.2: PSR 2024–25 Budget measures

**Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Program** | | **2023–24 $'000** | | | **2024–25 $'000** | | **2025–26  $'000** | | **2026–27  $'000** | | **2027–28  $'000** |
| **Savings from External Labour ‐ extension (a)** | | | |
| Professional Services Review |  |  | | |  | |  | |  | |
| Departmental payments | 1.1 | | - | | | (58) | | (65) | | (69) | | (504) |
| **Total payments** |  | | **-** | | | **(58)** | | **(65)** | | **(69)** | | **(504)** |

Prepared on a Government Financial Statistics (Underlying Cash) basis.   
Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

(a) PSR is not the lead entity for this measure. PSR impacts only are shown in this table.

## 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 measure 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 a complete picture of an entity’s planned and actual performance.  The most recent Corporate Plan for PSR can be found at: [www.psr.gov.au/publications-and-resources/publications/corporate-documents/corporate-plan-2023-27](https://www.psr.gov.au/publications-and-resources/publications/corporate-documents/corporate-plan-2023-27)  The most recent Annual Performance Statements can be found at: [www.psr.gov.au/publications-and-resources/publications/annual-reports/annual-report-2022-23](http://www.psr.gov.au/publications-and-resources/publications/annual-reports/annual-report-2022-23) |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| **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 |
| --- |
| Department of Health and Aged Care |
| Program 2.1: Medical Benefits  Program 2.5: Dental Services  Program 2.6: Health Benefit Compliance  The Department of Health and Aged Care has policy responsibility for Medicare and the Pharmaceutical Benefits Scheme (PBS). Under the Health Provider Compliance program, the Chief Executive Medicare requests that the Director of PSR review suspected cases of inappropriate practice by health care service providers referred to the PSR for investigation. |
| Services Australia |
| Program 1.2: Services to the Community – Health  Services Australia administers the PBS, Repatriation PBS, access to PBS for First Nations peoples, and Medicare services and benefit payments. |

##### 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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | **2025–26 Forward estimate $'000** | | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **Program 1.1: Safeguarding the Integrity of the Medicare Program and  Pharmaceutical Benefits Scheme** | | | |
| Departmental expenses |  |  |  | |  |  |
| Departmental appropriation (a) | 12,830 | 15,560 | 15,713 | | 16,149 | 15,848 |
| Expenses not requiring appropriation in the Budget year (b) | 1,338 | 1,186 | 1,155 | | 1,045 | 1,012 |
| Operating deficit (surplus) | - | - | - | | - | - |
| **Total for Program 1.1** | **14,168** | **16,746** | **16,868** | | **17,194** | **16,860** |
| **Total expenses for Outcome 1** | **14,168** | **16,746** | **16,868** | | **17,194** | **16,860** |
|  |  |  |  | |  |  |
|  | **2023–24** | **2024–25** |  | |  |  |
| **Average staffing level (number)** | 40 | 40 |  | |  |  |

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

(b) 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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

**Table 2.1.2: Performance measures for Outcome 1**

|  |  |
| --- | --- |
| **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 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme**  The Australian Government, through the PSR, aims to safeguard the community against the risks and costs of inappropriate practice by health practitioners. The PSR liaises with governments, medical and health care regulatory bodies, and professional organisations to protect the integrity of the Medicare Benefits, Pharmaceutical Benefits, and Child Dental Benefits programs. | |
| **Key Activities** | * Investigate whether practitioners have engaged in inappropriate practice through peer review. * Actively engage with professional bodies through consultation. |

|  |  |  |
| --- | --- | --- |
| **Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme** | | |
| **Year** | **Performance Measure** | **Expected Performance Results** |
| Current Year 2023–24 | Progression of cases with the PSR.[[4]](#footnote-5) | At 30 June, more than 50% of active cases have been with PSR for less than one year.  At 30 June, fewer than 15% of active cases have been with PSR for more than 3 years. |
| **Year** | **Performance Measure** | **Planned Performance Results** |
| Budget Year 2024–25 | As per 2023–24 | As per 2023–24 |
| Forward Estimates 2025–28 | As per 2024–25 | As per 2024–25 |
| Material changes to Program 1.1 resulting from 2024–25 Budget Measures: Nil | | |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024–25 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**

The 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.

###### **Balance Sheet**

The PSR’s net assets 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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 5,367 | 7,496 | 8,026 | 8,255 | 8,521 |
| Supplier expenses | 7,408 | 7,993 | 7,633 | 7,858 | 7,310 |
| Depreciation and amortisation | 1,283 | 1,131 | 1,100 | 990 | 957 |
| Interest on RoU | 107 | 117 | 100 | 82 | 62 |
| Other expenses | 3 | 9 | 9 | 9 | 10 |
| **Total expenses** | **14,168** | **16,746** | **16,868** | **17,194** | **16,860** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | - | - | - | - | - |
| Recoveries | - | - | - | - | - |
| **Total revenue** | **-** | **-** | **-** | **-** | **-** |
| **Gains** |  |  |  |  |  |
| Other | 55 | 55 | 55 | 55 | 55 |
| **Total gains** | **55** | **55** | **55** | **55** | **55** |
| **Total own-source income** | **55** | **55** | **55** | **55** | **55** |
| **Net cost of (contribution by) services** | **14,113** | **16,691** | **16,813** | **17,139** | **16,805** |
| Revenue from Government | 13,205 | 15,942 | 16,136 | 16,615 | 16,361 |
| **Surplus (deficit)** | **(908)** | **(749)** | **(677)** | **(524)** | **(444)** |
| **Surplus (deficit) attributable to the Australian Government** | **(908)** | **(749)** | **(677)** | **(524)** | **(444)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation reserves | - | - | - | - | - |
| **Total other comprehensive income** | **-** | **-** | **-** | **-** | **-** |
| **Total other comprehensive income attributable to the Australian Government** | **(908)** | **(749)** | **(677)** | **(524)** | **(444)** |

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

|  |  |  |
| --- | --- | --- |
| **Note: Impact of net cash appropriation arrangements** | | |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **Total comprehensive income (loss) attributable to the Australian Government** | (908) | (749) | | (677) | (524) | (444) |
| plus non-appropriated expenses depreciation and amortisation expenses | 669 | 674 | | 643 | 533 | 500 |
| plus depreciation and amortisation expenses for RoU | 614 | 457 | | 457 | 457 | 457 |
| less lease principal repayments | (375) | (382) | | (423) | (466) | (513) |
| **Total comprehensive income (loss) attributable to the agency** | **-** | **-** | | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 80 | 80 | 80 | 80 | 80 |
| Receivables | 12,109 | 12,236 | 12,330 | 12,402 | 12,427 |
| **Total financial assets** | **12,189** | **12,316** | **12,410** | **12,482** | **12,507** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 5,877 | 5,024 | 4,171 | 3,318 | 2,465 |
| Property, plant and equipment | 323 | 306 | 311 | 428 | 575 |
| Intangibles | 73 | 72 | 61 | 50 | 46 |
| Other | 160 | 195 | 230 | 265 | 300 |
| **Total non-financial assets** | **6,433** | **5,597** | **4,773** | **4,061** | **3,386** |
| **Total assets** | **18,622** | **17,913** | **17,183** | **16,543** | **15,893** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 694 | 834 | 954 | 1,052 | 1,102 |
| Other payables | 106 | 106 | 106 | 106 | 106 |
| **Total payables** | **800** | **940** | **1,060** | **1,158** | **1,208** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 3,029 | 2,647 | 2,224 | 1,758 | 1,245 |
| **Total interest bearing liabilities** | **3,029** | **2,647** | **2,224** | **1,758** | **1,245** |
| **Provisions** |  |  |  |  |  |
| Employees | 1,755 | 1,788 | 1,788 | 1,788 | 1,788 |
| Other provisions | 221 | 230 | 239 | 248 | 258 |
| **Total provisions** | **1,976** | **2,018** | **2,027** | **2,036** | **2,046** |
| **Total liabilities** | **5,805** | **5,605** | **5,311** | **4,952** | **4,499** |
| **Net assets** | **12,817** | **12,308** | **11,872** | **11,591** | **11,394** |
| **EQUITY** |  |  |  |  |  |
| Contributed equity | 5,826 | 6,066 | 6,307 | 6,550 | 6,797 |
| Reserves | 1,067 | 1,067 | 1,067 | 1,067 | 1,067 |
| Retained surpluses or (accumulated deficits) | 5,924 | 5,175 | 4,498 | 3,974 | 3,530 |
| **Total equity** | **12,817** | **12,308** | **11,872** | **11,591** | **11,394** |

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Retained earnings   $'000** | **Asset revaluation reserve  $'000** | **Contributed equity/ capital  $'000** | **Total  equity   $'000** |
| **Opening balance as at 1 July 2024** |  |  |  |  |
| Balance carried forward from previous period | 5,924 | 1,067 | 5,826 | **12,817** |
| Surplus (deficit) for the period | (749) | - | - | **(749)** |
| Capital budget – Bill 1 (DCB) | - | - | 240 | **240** |
| **Estimated closing balance as at  30 June 2025** | **5,175** | **1,067** | **6,066** | **12,308** |

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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 13,498 | 15,815 | 16,042 | 16,543 | 16,336 |
| Net GST received | 469 | 470 | 470 | 470 | 470 |
| Other operating receipts | - | - | - | - | - |
| **Total cash received** | **13,967** | **16,285** | **16,512** | **17,013** | **16,806** |
| **Cash used** |  |  |  |  |  |
| Employees | 4,838 | 7,463 | 8,026 | 8,255 | 8,521 |
| Suppliers | 7,755 | 8,303 | 7,963 | 8,210 | 7,710 |
| Interest payments on lease liability | 107 | 117 | 100 | 82 | 62 |
| Cash to the OPA | - | - | - | - | - |
| **Total cash used** | **12,700** | **15,883** | **16,089** | **16,547** | **16,293** |
| **Net cash from (or used by) operating activities** | **1,267** | **402** | **423** | **466** | **513** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and equipment | 3,528 | 260 | 241 | 243 | 247 |
| **Total cash used** | **3,528** | **260** | **241** | **243** | **247** |
| **Net cash from (or used by) investing activities** | **(3,528)** | **(260)** | **(241)** | **(243)** | **(247)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Capital budget - Bill 1 (DCB) | 2,636 | 240 | 241 | 243 | 247 |
| **Total cash received** | **2,636** | **240** | **241** | **243** | **247** |
| **Cash used** |  |  |  |  |  |
| Lease principal repayments | 375 | 382 | 423 | 466 | 513 |
| **Total cash used** | **375** | **382** | **423** | **466** | **513** |
| **Net cash from (or used by) financing activities** | **2,261** | **(142)** | **(182)** | **(223)** | **(266)** |
| **Net increase (or decrease) in cash held** | **-** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 80 | 80 | 80 | 80 | 80 |
| **Cash and cash equivalents at the end of the reporting period** | **80** | **80** | **80** | **80** | **80** |

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

DCB = Departmental Capital Budget

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Bill 1 (DCB) | 2,636 | 240 | 241 | 243 | 247 |
| **Total capital appropriations** | **2,636** | **240** | **241** | **243** | **247** |
| **Total new capital appropriations represented by:** |  |  |  |  |  |
| Purchase of non-financial assets | 2,636 | 240 | 241 | 243 | 247 |
| **Total items** | **2,636** | **240** | **241** | **243** | **247** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriation  - DCB (a) | 2,636 | 240 | 241 | 243 | 247 |
| Funded internally from departmental resources | 980 | 20 | - | - | - |
| **Total acquisitions of non-financial assets** | **3,616** | **260** | **241** | **243** | **247** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 3,528 | 260 | 241 | 243 | 247 |
| **Total cash used to acquire assets** | **3,528** | **260** | **241** | **243** | **247** |

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

(a) 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 2024–25)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Buildings    $'000** | **Property, plant and  equipment  $'000** | **Intangibles    $'000** | **Total    $'000** |
| **As at 1 July 2024** |  |  |  |  |
| Gross book value | 3,466 | 810 | 716 | **4,992** |
| Gross book value - RoU | 3,794 | - | - | **3,794** |
| Accumulated depreciation/amortisation and impairment | (407) | (487) | (643) | **(1,537)** |
| Accumulated depreciation/amortisation and impairment - RoU | (976) | - | - | **(976)** |
| **Opening net book balance** | **5,877** | **323** | **73** | **6,273** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |
| By purchase - appropriation ordinary annual services | 100 | 140 | 20 | **260** |
| By purchase - internal resources | - | - | - | **-** |
| By purchase - RoU | - | - | - | **-** |
| **Total additions** | **100** | **140** | **20** | **260** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (496) | (157) | (21) | **(674)** |
| Depreciation/amortisation expense – RoU | (457) | - | - | **(457)** |
| Remeasurement | - | - | - | **-** |
| **Total other movements** | **(953)** | **(157)** | **(21)** | **(1,131)** |
| **As at 30 June 2025** |  |  |  |  |
| Gross book value | 3,566 | 950 | 736 | **5,252** |
| Gross book value - RoU | 3,794 | - | - | **3,794** |
| Accumulated depreciation/amortisation and impairment | (903) | (644) | (664) | **(2,211)** |
| Accumulated depreciation/amortisation and impairment - RoU | (1,433) | - | - | **(1,433)** |
| **Closing net book balance** | **5,024** | **306** | **72** | **5,402** |

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

1. 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/publications/corporate-documents/corporate-plan-2023-27](http://www.psr.gov.au/publications-and-resources/publications/corporate-documents/corporate-plan-2023-27) [↑](#footnote-ref-2)
2. ‛Inappropriate practice’, as defined in section 82 of the *Health Insurance Act 1973*, includes inappropriately rendering or initiating health services that attract a Medicare Benefits Schedule payment, inappropriately prescribing under the Pharmaceutical Benefits Scheme, or causing or permitting inappropriate practice by a practitioner who is employed or otherwise engaged by a corporate entity. [↑](#footnote-ref-3)
3. The PSR 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 the PSR committees have found inappropriate practice, and decides whether or not to ratify negotiated agreements. [↑](#footnote-ref-4)
4. Reviews are requested by the Chief Executive Medicare to the Director of the PSR. [↑](#footnote-ref-5)