

# **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), 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<sup>2</sup> 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, First Nations health practitioners, First Nations 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 Scheme, which are administered by Services Australia. Any sanctions, including MBS disqualifications and financial repayments, must be ratified by the PSR Determining Authority<sup>3</sup>.

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*.

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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> '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.

<sup>3</sup> 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.

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## 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 (that is, 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 2023–24 as at Budget May 2023**

	2022–23 Estimated actual \$'000	2023–24 Estimate \$'000
<b>DEPARTMENTAL</b>		
Prior year appropriation available	8,296	9,170
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Departmental appropriation	13,588	13,705
s74 retained revenue receipts <sup>(b)</sup>	-	-
Departmental Capital Budget <sup>(c)</sup>	954	2,136
Other services <sup>(d)</sup>		
Equity injection	-	-
<b>Total departmental annual appropriations</b>	<b>14,542</b>	<b>15,841</b>
<b>Total departmental resourcing</b>	<b>22,838</b>	<b>25,011</b>
<b>Total resourcing for PSR</b>	<b>22,838</b>	<b>25,011</b>
	<b>2022–23</b>	<b>2023–24</b>
<b>Average staffing level (number)</b>	33	33

All figures are GST exclusive.

<sup>(a)</sup> Appropriation Bill (No. 1) 2023–24.

<sup>(b)</sup> Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

<sup>(c)</sup> 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'.

<sup>(d)</sup> Appropriation Bill (No. 2) 2023–24.

## 1.3 Budget measures

This section is not applicable to the PSR.

## 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 measures 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 – to provide an entity's complete performance story.

The PSR's most recent Corporate Plan and Annual Performance Statement are available at: [www.psr.gov.au/publications-and-resources](http://www.psr.gov.au/publications-and-resources)

### 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**

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Department of Health and Aged Care</b>
<p><b>Program 2.1: Medical Benefits</b>  <b>Program 2.5: Dental Services</b>  <b>Program 2.6: Health Benefit Compliance</b></p> <p>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 to the PSR for investigation.</p>
<b>Services Australia</b>
<p><b>Program 1.2: Services to the Community - Health</b></p> <p>Services Australia administers the PBS, Repatriation PBS, access to PBS for First Nations peoples, and Medicare services and benefit payments.</p>

*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**

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme</b>					
Departmental expenses					
Departmental appropriation <sup>(a)</sup>	13,239	13,179	15,478	15,675	16,120
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	885	1,449	892	941	941
Operating deficit (surplus)	-	-	-	-	-
<b>Total for Program 1.1</b>	<b>14,124</b>	<b>14,628</b>	<b>16,370</b>	<b>16,616</b>	<b>17,061</b>
<b>Total expenses for Outcome 1</b>	<b>14,124</b>	<b>14,628</b>	<b>16,370</b>	<b>16,616</b>	<b>17,061</b>
<hr/>					
	2022–23	2023–24			
<b>Average staffing level (number)</b>	33	33			

<sup>(a)</sup> Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1)' and 'Receipts 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.



## Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2023–24 Budget measures that have created new programs or materially changed existing programs are provided.

**Table 2.1.2: Performance measures for the PSR**

<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 Objective – Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme</b>
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.
<b>Key Activities</b>
<ul style="list-style-type: none"> <li>• Review and investigate, through a peer review process, the provision of services by practitioners and persons who employ or otherwise engage practitioners.</li> <li>• Actively engage with professional bodies through consultation.</li> </ul>



Performance Measures		
Progression of cases with the PSR. <sup>4</sup>		
Current Year 2022–23 Expected Performance Results	Budget Year 2023–24 Planned Performance Result	Forward Estimates 2024–27 Planned Performance Result
N/A <sup>5</sup>	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.	As per 2023–24.
<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.		

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<sup>4</sup> Reviews are requested by the Chief Executive Medicare to the Director of the PSR.

<sup>5</sup> This is a new performance measure for 2023–24, therefore there is no expected performance result for 2022–23.

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023–24 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**

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	4,739	5,367	5,915	6,061	6,199
Supplier expenses	8,537	7,753	9,511	9,576	9,898
Depreciation and amortisation	842	1,404	847	896	896
Interest on RoU	3	101	88	74	59
Other expenses	3	3	9	9	9
<b>Total expenses</b>	<b>14,124</b>	<b>14,628</b>	<b>16,370</b>	<b>16,616</b>	<b>17,061</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	-	-	-	-	-
Recoveries	-	-	-	-	-
<b>Total revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gains</b>					
Other	43	45	45	45	45
<b>Total gains</b>	<b>43</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>
<b>Total own-source income</b>	<b>43</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>
<b>Net cost of (contribution by) services</b>	<b>14,081</b>	<b>14,583</b>	<b>16,325</b>	<b>16,571</b>	<b>17,016</b>
Revenue from Government	13,588	13,705	16,000	16,218	16,684
<b>Surplus (deficit)</b>	<b>(493)</b>	<b>(878)</b>	<b>(325)</b>	<b>(353)</b>	<b>(332)</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(493)</b>	<b>(878)</b>	<b>(325)</b>	<b>(353)</b>	<b>(332)</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>(493)</b>	<b>(878)</b>	<b>(325)</b>	<b>(353)</b>	<b>(332)</b>

**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**

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>Total comprehensive income(loss) attributable to the Australian Government</b>	(493)	(878)	(325)	(353)	(332)
plus non-appropriated expenses depreciation and amortisation expenses	506	741	362	411	411
plus depreciation and amortisation expenses for RoU	336	663	485	485	485
less lease principal repayments	(349)	(526)	(522)	(543)	(564)
<b>Total comprehensive income (loss) attributable to the agency</b>	-	-	-	-	-

Prepared on Australian Accounting Standards basis.  
RoU = Right-of-Use asset

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	79	79	79	79	79
Receivables	9,143	8,283	8,286	8,290	8,294
<b>Total financial assets</b>	<b>9,222</b>	<b>8,362</b>	<b>8,365</b>	<b>8,369</b>	<b>8,373</b>
<b>Non-financial assets</b>					
Land and buildings	51	4,812	4,022	3,232	2,442
Property, plant and equipment	185	288	241	305	371
Intangibles	249	511	741	811	881
Other	132	132	132	132	132
<b>Total non-financial assets</b>	<b>617</b>	<b>5,743</b>	<b>5,136</b>	<b>4,480</b>	<b>3,826</b>
<b>Total assets</b>	<b>9,839</b>	<b>14,105</b>	<b>13,501</b>	<b>12,849</b>	<b>12,199</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	443	420	420	420	420
Other payables	124	113	113	113	113
<b>Total payables</b>	<b>567</b>	<b>533</b>	<b>533</b>	<b>533</b>	<b>533</b>
<b>Interest bearing liabilities</b>					
Leases	157	3,025	2,503	1,960	1,396
<b>Total interest bearing liabilities</b>	<b>157</b>	<b>3,025</b>	<b>2,503</b>	<b>1,960</b>	<b>1,396</b>
<b>Provisions</b>					
Employees	1,192	1,300	1,300	1,300	1,300
Other provisions	134	200	203	207	211
<b>Total provisions</b>	<b>1,326</b>	<b>1,500</b>	<b>1,503</b>	<b>1,507</b>	<b>1,511</b>
<b>Total liabilities</b>	<b>2,050</b>	<b>5,058</b>	<b>4,539</b>	<b>4,000</b>	<b>3,440</b>
<b>Net assets</b>	<b>7,789</b>	<b>9,047</b>	<b>8,962</b>	<b>8,849</b>	<b>8,759</b>
<b>EQUITY</b>					
Contributed equity	3,190	5,326	5,566	5,806	6,048
Reserves	946	946	946	946	946
Retained surpluses or (accumulated deficits)	3,653	2,775	2,450	2,097	1,765
<b>Total equity</b>	<b>7,789</b>	<b>9,047</b>	<b>8,962</b>	<b>8,849</b>	<b>8,759</b>

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	3,653	946	3,190	7,789
Surplus (deficit) for the period	(878)	-	-	(878)
Capital budget – Bill 1 (DCB)	-	-	2,136	2,136
<b>Estimated closing balance as at 30 June 2024</b>	<b>2,775</b>	<b>946</b>	<b>5,326</b>	<b>9,047</b>

**Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	12,714	14,565	15,997	16,214	16,680
Net GST received	426	469	470	470	470
Other operating receipts	-	-	-	-	-
<b>Total cash received</b>	<b>13,140</b>	<b>15,034</b>	<b>16,467</b>	<b>16,684</b>	<b>17,150</b>
<b>Cash used</b>					
Employees	4,736	5,270	5,915	6,061	6,199
Suppliers	8,848	8,200	9,936	10,001	10,323
Interest payments on lease liability	3	101	88	74	59
Cash to the OPA	-	-	-	-	-
<b>Total cash used</b>	<b>13,587</b>	<b>13,571</b>	<b>15,939</b>	<b>16,136</b>	<b>16,581</b>
<b>Net cash from (or used by) operating activities</b>	<b>(447)</b>	<b>1,463</b>	<b>528</b>	<b>548</b>	<b>569</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	158	3,073	246	245	247
<b>Total cash used</b>	<b>158</b>	<b>3,073</b>	<b>246</b>	<b>245</b>	<b>247</b>
<b>Net cash from (or used by) investing activities</b>	<b>(158)</b>	<b>(3,073)</b>	<b>(246)</b>	<b>(245)</b>	<b>(247)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 1 (DCB)	954	2,136	240	240	242
<b>Total cash received</b>	<b>954</b>	<b>2,136</b>	<b>240</b>	<b>240</b>	<b>242</b>
<b>Cash used</b>					
Lease principal repayments	349	526	522	543	564
<b>Total cash used</b>	<b>349</b>	<b>526</b>	<b>522</b>	<b>543</b>	<b>564</b>
<b>Net cash from (or used by) financing activities</b>	<b>605</b>	<b>1,610</b>	<b>(282)</b>	<b>(303)</b>	<b>(322)</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	79	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>

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

OPA = Official Public Account

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	954	2,136	240	240	242
<b>Total capital appropriations</b>	<b>954</b>	<b>2,136</b>	<b>240</b>	<b>240</b>	<b>242</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	954	2,136	240	240	242
<b>Total items</b>	<b>954</b>	<b>2,136</b>	<b>240</b>	<b>240</b>	<b>242</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB <sup>(a)</sup>	954	2,136	240	240	242
Funded internally from departmental resources	-	1,000	-	-	-
<b>Total acquisitions of non-financial assets</b>	<b>954</b>	<b>3,136</b>	<b>240</b>	<b>240</b>	<b>242</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	158	3,073	246	245	247
<b>Total cash used to acquire assets</b>	<b>158</b>	<b>3,073</b>	<b>246</b>	<b>245</b>	<b>247</b>

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

<sup>(a)</sup> 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 2023–24)**

	<b>Buildings</b>	<b>Property, plant and equipment</b>	<b>Intangibles</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>As at 1 July 2023</b>				
Gross book value	202	495	794	<b>1,491</b>
Gross book value - RoU	1,519	-	-	<b>1,519</b>
Accumulated depreciation/amortisation and impairment	(321)	(310)	(545)	<b>(1,176)</b>
Accumulated depreciation/ amortisation and impairment - RoU	(1,349)	-	-	<b>(1,349)</b>
<b>Opening net book balance</b>	<b>51</b>	<b>185</b>	<b>249</b>	<b>485</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services	2,585	200	351	<b>3,136</b>
By purchase - internal resources	-	-	-	-
By purchase - RoU	3,394	-	-	<b>3,394</b>
<b>Total additions</b>	<b>5,979</b>	<b>200</b>	<b>351</b>	<b>6,530</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(555)	(97)	(89)	<b>(741)</b>
Depreciation/amortisation expense - RoU	(663)	-	-	<b>(663)</b>
Remeasurement	-	-	-	-
<b>Total other movements</b>	<b>(1,218)</b>	<b>(97)</b>	<b>(89)</b>	<b>(1,404)</b>
<b>As at 30 June 2024</b>				
Gross book value	2,787	695	1,145	<b>4,627</b>
Gross book value - RoU	4,913	-	-	<b>4,913</b>
Accumulated depreciation/amortisation and impairment	(876)	(407)	(634)	<b>(1,917)</b>
Accumulated depreciation/ amortisation and impairment - RoU	(2,012)	-	-	<b>(2,012)</b>
<b>Closing net book balance</b>	<b>4,812</b>	<b>288</b>	<b>511</b>	<b>5,611</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

