

**Note 4A: Current Year - Reconciliation of the Opening and Closing Balances of Property, Plant, Equipment, Intangibles and Assets Held Under Finance Lease 2017**

	Buildings - Leasehold Improvements	Plant & Equipment	Plant & Equipment - Finance Lease	Total Plant and Equipment	Computer software purchased	Computer Software - Internally Developed	Total Intangibles Computer Software	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2016</b>								
Gross book value	233,332	65,862	39,108	104,970	140,484	1,171,220	1,311,704	1,650,006
Accumulated depreciation, amortisation and impairment	-7,377	-3,245	-15,924	-19,169	-97,655	-710,528	-808,183	-834,729
<b>Total as at 1 July 2016</b>	<b>225,955</b>	<b>62,617</b>	<b>23,184</b>	<b>85,801</b>	<b>42,829</b>	<b>460,692</b>	<b>503,521</b>	<b>815,277</b>
Additions:								
Purchase	15,693	17,160	-	17,160	6,262	-	6,262	39,115
Finance lease	-	-	10,330	10,330	-	-	-	10,330
Internally developed	-	-	-	-	-	124,561	124,561	124,561
Revaluations recognised in other comprehensive income	-	-	-	-	-	-	-	-
Revaluations recognised in net cost of services	-	-	-	-	-	-	-	-
Change in billing rates by the lessor	-	-	-	-	-	-	-	-
Impairment write-offs recognised in net cost of services	-1,596	-472	-	-472	-97	-43	-140	-2,208
Transfers between asset classes in/(out)	-68	68	-	68	-1,743	1,743	-	-
Disposals	-	-2	-649	-651	-	-	-	-651
Other movements	-	-	-	-	-	-	-	-
Depreciation / amortisation expense	-28,674	-14,347	-12,500	-26,847	-13,667	-122,823	-136,490	-192,011
<b>Total as at 30 June 2017</b>	<b>211,310</b>	<b>65,024</b>	<b>20,365</b>	<b>85,389</b>	<b>33,584</b>	<b>464,130</b>	<b>497,714</b>	<b>794,413</b>
<b>Total as at 30 June 2017 represented by</b>								
Gross book value	238,522	80,592	39,459	120,051	141,089	1,132,233	1,273,322	1,631,895
Work in progress	5,012	1,932	-	1,932	-	162,731	162,731	169,675
Accumulated amortisation and impairment	-32,224	-17,500	-19,094	-36,594	-107,505	-830,834	-938,339	-1,007,157
<b>Total as at 30 June 2017</b>	<b>211,310</b>	<b>65,024</b>	<b>20,365</b>	<b>85,389</b>	<b>33,584</b>	<b>464,130</b>	<b>497,714</b>	<b>794,413</b>

Buildings - Leasehold improvement assets were assessed for impairment in accordance with the impairment policy stated below. No indicators of impairment were found in 2017 (2016: nil).

Plant and equipment assets were assessed for impairment in accordance with the impairment policy stated below. No indicators of impairment were found in 2017 (2016: nil).

Intangibles were assessed for impairment in accordance with the impairment policy stated below. There were no indicators of impairment found for internally developed software (2016: \$237,364) or purchased software (2016: \$181,363).

Plant and equipment under finance lease were not revalued. Their valuation is based on the present value of their minimum lease payments. The carrying amount of finance leases in 2017 of \$20.4 million (2016: \$23.2 million) was included in the valuation figures above.