PORTFOLIO ADDITIONAL ESTIMATES

STATEMENTS 2023-24

**Defence Portfolio**

**(department of veterans’ affairs)**

Explanations of Additional Estimates 2023-24

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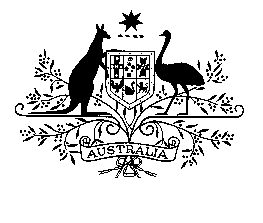
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Chief Financial Officer, Department of Veterans’ Affairs (02) 6120 8149.



**THE HON MATT KEOGH MP**

MINISTER FOR VETERANS’ AFFAIRS

MINISTER FOR DEFENCE PERSONNEL

|  |  |
| --- | --- |
|  |  |
|  |  |

President of the Senate

Senate

Parliament House

CANBERRA ACT 2600

Speaker

House of Representatives

Parliament House

CANBERRA ACT 2600

Dear President

Dear Mr Speaker

I hereby submit the Portfolio Additional Estimates Statements in support of the 2023–24 Additional Estimates for the Veterans’ Affairs Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the Australian public.

Yours sincerely,



**HON MATT KEOGH MP**

#### Abbreviations and conventions

The following notations may be used:

NEC/nec not elsewhere classified

- nil

.. not zero, but rounded to zero

na not applicable (unless otherwise specified)

nfp not for publication

$m $ million

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

#### Enquiries

Should you have any enquiries regarding this publication please contact the Chief Finance Officer in the Department of Veterans' Affairs on (02) 6120 8149.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at [www.budget.gov.au](http://www.budget.gov.au).

User guide

to the

Portfolio Additional

Estimate Statements

DVA

# User Guide

The purpose of the 2023-24 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non‑financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) *2023-24*. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

|  |  |
| --- | --- |
| User guide | |
| Provides a brief introduction explaining the purpose of the PAES. | |
| Portfolio overview |  |
| Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio. | |
| Entity Additional Estimates Statements | |
| A statement (under the name of the entity) for each entity affected by Additional Estimates. | |
| Section 1: Entity overview and resources | This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4. |
| Section 2: Revisions to outcomes and planned performance | This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programs. |
| Section 3: Special account flows and budgeted financial statements | This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements. |
| Portfolio glossary | |
| Explains key terms relevant to the Portfolio. | |
|  | |

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Portfolio overview

# Portfolio overview

There has been no change in the Department’s role, planned outcomes or programs structure since the 2023-24 Portfolio Budget Statements. A full outline of the Department of Veterans' Affairs (DVA) Portfolio overview can be found in the  
2023-24 Portfolio Budget Statements.

There is no funding change for the Australian War Memorial.

Figure 1: Veterans' Affairs portfolio structure and outcomes

**Department of Veterans’ Affairs**

**Secretary: Alison Frame**

*Outcome 1*: Maintain and enhance the financial wellbeing and self-sufficiency of eligible persons and their dependants through access to income support, compensation, and other support services, including advice and information about entitlements.

*Outcome 2*: Maintain and enhance the physical and mental wellbeing and quality of life of eligible persons and their dependants through health and other care services that promote early intervention, prevention and treatment, including advice and information about health service entitlements.

*Outcome 3*: Acknowledgement and commemoration of those who served Australia and its allies in wars, conflicts and peace operations through promoting recognition of service and sacrifice, preservation of Australia’s wartime heritage, and official commemorations.

**Australian War Memorial**

**Director: Matt Anderson PSM**

*Outcome 1*: Australians remembering, interpreting and understanding the Australian experience of war and its enduring impact through maintaining and developing the National Memorial, its collection and exhibition of historical material, commemorative ceremonies and research.

Minister

**The Hon. Matt Keogh MP**

Minister for Veterans’ Affairs

Minister for Defence Personnel

Assistant Minister

**The Hon. Matt Thistlethwaite MP**

Assistant Minister for Veterans’ Affairs

**Entity additional estimates**

**Statements**

DVA

Department of Veterans' Affairs

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DVA

# Department of Veterans' Affairs

## **Section 1: Entity overview and resources**

### 1.1 Strategic direction statement

There has been no change in the Department’s role, planned outcomes or program structure since the 2023–24 Portfolio Budget Statements. A full outline of DVA’s strategic direction can be found in the 2023–24 Portfolio Budget Statements. Implementing the Australian Government’s response to the recommendations of the Interim Report of the Royal Commission into Defence and Veteran Suicide continues to be a high priority for DVA.

The Government provided funding in the 2023–24 MYEFO to continue implementation of its response to Recommendation 1 of the Interim Report, to simplify and harmonise veteran compensation and rehabilitation legislation. The Department is further developing the Veterans’ Entitlements Legislation Reform Pathway released in February 2023 and preparing to implement a final decision on the way forward, including any improved ICT capability that may be required.

Veteran homelessness is a key issue and one that has also been highlighted by the Royal Commission. In the 2023–24 MYEFO, the Government has committed targeted funding for specialist support services to veterans and their families who are experiencing, or at risk of, homelessness. These critical services will be tailored to meet the specific needs of the veteran community and will be underpinned by ready access to entitlements and services provided by DVA and Open Arms – Veterans & Families Counselling.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Veterans' Affairs at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023-24 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the   
2022–23 financial statements.

Table 1.1: Department of Veterans' Affairs resource statement   
Additional Estimates for 2023-24 as at February 2024

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual* | Estimate | Proposed | Total |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget(j) | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2022-23* | 2023-24 | 2023-24 | 2023-24 |
|  | *$'000* | $'000 | $'000 | $'000 |
| **Departmental** |  |  |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |  |  |
| Prior year appropriations available(b) | 47,143 | 48,909 | 47,054 | 95,963 |
| Departmental appropriation | 520,800 | 552,771 | 23,941 | 576,712 |
| s74 External Revenue(c) | 6,880 | 7,230 | 44 | 7,274 |
| Departmental Capital Budget(d) | 13,825 | 13,750 | - | 13,750 |
| Annual appropriations - other services  - non operating(e) |  |  |  |  |
| Equity injections | 3,504 | 4,548 | 1,573 | 6,121 |
| *Total departmental annual appropriations* | **592,152** | **627,208** | **72,612** | **699,820** |
|  |  |  |  |  |
| Special Accounts(f) |  |  |  |  |
| Opening balance | 8,540 | 4,631 | 21,998 | 26,629 |
| Appropriation Receipts(g) | 120 | 120 | - | 120 |
| Non-Appropriation receipts | 171,967 | 107,434 | - | 107,434 |
| *Total special account* | **180,627** | **112,185** | **21,998** | **134,183** |
| *less departmental appropriations drawn from annual/special appropriations and credited to special accounts* | 120 | 120 | - | 120 |
| ***Total departmental resourcing*** | **772,659** | **739,273** | **94,610** | **833,883** |
|  |  |  |  |  |
| **Administered** |  |  |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |  |  |
| Outcome 1 | 67,346 | 64,676 | 13 | 64,689 |
| Outcome 2 | 46,059 | 53,191 | - | 53,191 |
| Outcome 3 | 54,404 | 58,319 | 94 | 58,413 |
| Administered capital budget(h) | 2,420 | 7,005 | 2,190 | 9,195 |
| Payments to corporate entities(i) | 42,828 | 42,140 | - | 42,140 |
| Annual appropriations - other services - non operating(e) |  |  |  |  |
| Payments to corporate entities - non-operating(i) | 131,563 | 7,645 | - | 7,645 |
| **Total administered annual appropriation** | **344,620** | **232,976** | **2,297** | **235,273** |
|  |  |  | Continued on next page | |

Table 1.1: Department of Veterans' Affairs Resource Statement – Additional Estimates for 2023-24 as at February 2024 (continued)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual* | Estimate | Proposed | Total |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2022-23* | 2023-24 | 2023-24 | 2023-24 |
|  | *$'000* | $'000 | $'000 | $'000 |
| **Special appropriations** |  |  |  |  |
| **Outcome 1** |  |  |  |  |
| *Papua New Guinea (Members of the Forces Benefits) Act 1957* | 28 | 28 | - | 28 |
| *Veterans' Entitlements Act 1986 (VEA)* | 4,396,019 | 4,407,702 | 28,960 | 4,436,662 |
| *Compensation (Japanese Interment) Act 2001* | - | 25 | - | 25 |
| *Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988* | 359,395 | 490,562 | (10,165) | 480,397 |
| *Military Rehabilitation and Compensation Act 2004* | 1,714,414 | 2,348,274 | 536,811 | 2,885,085 |
| *Treatment Benefits Act (Special Access) 2019* | 11 | 11 | - | 11 |
| **Total Outcome 1** | **6,469,867** | **7,246,602** | **555,606** | **7,802,208** |
| **Outcome 2** |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* | 3,447,417 | 3,718,283 | 164,838 | 3,883,121 |
| *Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988* | 48,323 | 73,906 | - | 73,906 |
| *Military Rehabilitation and Compensation Act 2004* | 314,226 | 347,558 | - | 347,558 |
| *Australian Participants in British Nuclear Tests (Treatment) Act 2006* | 8,365 | 12,371 | (3,453) | 8,918 |
| *Public Governance, Performance and Accountability Act 2013 - s77 Repayments* | - | 5 | - | 5 |
| *Treatment Benefits Act (Special Access) 2019* | 1,444 | 4,421 | (2,911) | 1,510 |
| **Total Outcome 2** | **3,819,775** | **4,156,544** | **158,474** | **4,315,018** |
| **Total administered special appropriations** | **10,289,642** | **11,403,146** | **714,080** | **12,117,226** |
| Special Accounts(f) |  |  |  |  |
| Opening balance | 142 | 142 | (1) | 141 |
| Non-Appropriation receipts | 409 | 35 | (14) | 21 |
| *Total special account* | **551** | **177** | **(15)** | **162** |
| *less payments to corporate entities from annual/special appropriations* | 174,391 | 49,785 | - | 49,785 |
| ***Total administered resourcing*** | **10,460,422** | **11,586,514** | **716,362** | **12,302,876** |
| **Total resourcing for DVA portfolio** | **11,233,081** | **12,325,787** | **810,972** | **13,136,759** |
|  |  |  |  | |
|  |  |  | *2022-23* | 2023-24 |
| **Average Staffing Level** |  |  | 2,578 | 3,245 |

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Table 1.1: Department of Veterans' Affairs Resource Statement – Additional Estimates for 2023-24 as at February 2024 (continued)

1. *Appropriation Act (No. 1) 2023-2024* and *Appropriation Bill (No. 3) 2023-2024*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the DVA’s 2022-23 annual report and encompasses *Appropriation Act (No. 1) 2022-2023*, *Supply Act (No.1) 2022-2023* and *Supply Act (No.3) 2022–2023*.
2. Excludes $1.5m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
3. Estimated external revenue receipts under section 74 of the PGPA Act.
4. Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
5. *Appropriation Act (No. 2) 2023-2024* and *Appropriation Bill (No. 4) 2023-2024.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the DVA’s 2022-23 annual report and encompasses *Appropriation Act (No. 2) 2022-2023*, *Supply Act (No.2) 2022-2023* and *Supply Act (No.4) 2022–2023*.
6. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1.
7. Amounts credited to the special account(s) from DVA's annual appropriations.
8. Administered capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
9. 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

Table 1.1: Department of Veterans' Affairs Resource Statement – Additional Estimates for 2023-24 as at February 2024 (continued)  
  
Third party payments from and on behalf of other entities

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual* | Estimate | Proposed | Total |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | 2022-23 | 2023-24 | 2023-24 | 2023-24 |
|  | *$'000* | $'000 | $'000 | $'000 |
| Payments made on behalf of Department of Social Services |  |  |  |  |
| *Social Security (Administration) Act 1999* | 65,280 | 69,413 | 1 | 69,414 |
| Payments made by Services Australia on behalf of DVA |  |  |  |  |
| *Veterans' Entitlements Act 1986* | 2,765,603 | 2,666,714 | 198,172 | 2,864,886 |
| *Military Rehabilitation and Compensation Act 2004* | 216,778 | 233,285 | (90) | 233,195 |
| *Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988* | 6,995 | 11,277 | 180 | 11,457 |
| *Australian Participants in British Nuclear Tests (Treatment) Act 2006* | 8,365 | 12,371 | (3,453) | 8,918 |
| *Treatment Benefits (Special Access) Act 2019* | 1,444 | 4,421 | (2,911) | 1,510 |
| Payments made to Services Australia for processing payment of health care provider treatment accounts and the provision of IT services | 54,215 | 80,976 | 22,066 | 103,042 |
| Payments made to Department of Social Services for the Community Grants Hub services | 1,730 | 1,659 | - | 1,659 |
| Receipts received from the Department of Social Services for the provision of services | 192 | 198 | - | 198 |
| Payments made to corporate entities within the Portfolio |  |  |  |  |
| Australian War Memorial - Bill 1 | 42,828 | 42,140 | - | 42,140 |
| Australian War Memorial - Bill 2 | 131,563 | 7,645 | - | 7,645 |

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

### 1.3 Entity Measures

Table 1.2 summarises new Government measures taken since the 2023-24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2023-24 measures since the Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **Payment measures** |  |  |  |  |  |
|  |  |  |  |  |  |
| An Effective and Clinically Appropriate Medicare(a) | 2.1 |  |  |  |  |
| Administered payments |  | (3) | 18 | 9 | 4 |
| **Total** |  | **(3)** | **18** | **9** | **4** |
|  |  |  |  |  |  |
| Continuation of Aged Care Reform(a) | 2.4 |  |  |  |  |
| Administered payments |  | (445) | 146 | 129 | 133 |
| Departmental payments |  | 663 | 790 | 596 | 604 |
| **Total** |  | **218** | **936** | **725** | **737** |
|  |  |  |  |  |  |
| Continued Support for the COVID-19 Response(a) | 2.1,2.4 |  |  |  |  |
| Administered payments |  | 4,389 | 3,369 | – | – |
| **Total** |  | **4,389** | **3,369** | **–** | **–** |
|  |  |  |  |  |  |
| Department of Veterans' Affairs - additional resourcing | All |  |  |  |  |
| Departmental payments |  | 18,579 | – | – | – |
| **Total** |  | **18,579** | **–** | **–** | **–** |
|  |  |  |  |  |  |
| Employment White Paper(b) | 1.1 |  |  |  |  |
| Administered payments |  | 13 | 28 | 28 | 30 |
| Departmental payments |  | 18 | – | – | – |
| **Total** |  | **31** | **28** | **28** | **30** |
|  |  |  |  |  |  |
| Modernisation and Sustainment of ICT Systems - continuation | 1.1-1.6,  2.1-2.6 |  |  |  |  |
| Departmental payments |  | 4,907 | 10,100 | 2,806 | 218 |
| **Total** |  | **4,907** | **10,100** | **2,806** | **218** |
|  |  |  |  |  |  |
| Continued on next page | | | | | |

Table 1.2: Entity 2023-24 measures since Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **Payment measures (continued)** |  |  |  |  |  |
| National Strategy for the Care and Support Economy - delivering foundational initiatives(a) | 2.1-2.6 |  |  |  |  |
| Departmental payments |  | 993 | 993 | – | – |
| **Total** |  | **993** | **993** | **–** | **–** |
|  |  |  |  |  |  |
| Pharmaceutical Benefits Scheme (PBS) New and Amended Listings(a) | 2.1,2.3 |  |  |  |  |
| Administered payments |  | 5,327 | 7,145 | 7,023 | 6,657 |
| **Total** |  | **5,327** | **7,145** | **7,023** | **6,657** |
|  |  |  |  |  |  |
| Reform of Veterans' Compensation Legislation - implementation | 1.1-1.6,  2.1-2.6 |  |  |  |  |
| Departmental payments |  | – | 4,648 | 31,001 | 4,430 |
| **Total** |  | **–** | **4,648** | **31,001** | **4,430** |
|  |  |  |  |  |  |
| Support for Veterans Experiencing Homelessness | 2.4 |  |  |  |  |
| Administered payments |  | – | 1,200 | 1,200 | 1,200 |
| **Total** |  | **–** | **1,200** | **1,200** | **1,200** |
|  |  |  |  |  |  |
| Urgent Care Clinics and Services(a) | 2.1 |  |  |  |  |
| Administered payments |  | 152 | 230 | 235 | – |
| **Total** |  | **152** | **230** | **235** | **–** |
| **Total payment measures** |  |  |  |  |  |
| Administered |  | 9,433 | 12,136 | 8,624 | 8,024 |
| Departmental |  | 25,160 | 16,531 | 34,403 | 5,252 |
| **Total** |  | **34,593** | **28,667** | **43,027** | **13,276** |

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.

|  |
| --- |
| 1. The lead entity for this measure is the Department of Health and Aged Care. The full measure description and package details appear in the 2023-24 MYEFO under the Health and Aged Care portfolio. 2. The full measure description and package details appear in the 2023-24 MYEFO under Cross portfolio. |
|  |

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for Department of Veterans' Affairs at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023-24 Budget in *Appropriation Bills Nos. 3 and 4*.

**Table 1.3: Additional Estimates and other variations to outcomes since 2023-24 Budget**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriation** |  |  |  |  |  |
| Changes in Parameters | 1.1-1.6 | – | 124 | 137 | 158 |
| Other Variations | 1.1-1.6 | (7,373) | (7,794) | (7,896) | (8,086) |
| **Special appropriations** |  |  |  |  |  |
| Employment White Paper | 1.1 | 13 | 28 | 28 | 30 |
| Changes in Parameters | 1.1-1.6 | – | 8,282 | 7,061 | 6,894 |
| Other Variations | 1.1-1.6 | 555,593 | 29,659 | 28,249 | 28,616 |
| **Net impact on appropriations for Outcome 1 (administered)** |  | **548,233** | **30,299** | **27,579** | **27,612** |
|  |  |  |  |  |  |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Department of Veterans' Affairs -  additional resourcing | 1.1-1.6 | 20,142 | – | – | – |
| Employment White Paper | 1.1 | 18 | – | – | – |
| Modernisation and Sustainment of ICT Systems - continuation | 1.1-1.6 | 3,285 | 6,760 | 1,878 | 146 |
| Reform of Veterans' Compensation Legislation - implementation | 1.1-1.6 | – | 3,836 | 25,741 | 3,682 |
| Changes in Parameters | 1.1-1.6 | – | 229 | 854 | 877 |
| Other Variations | 1.1-1.6 | 16 | – | – | – |
| **Net impact on appropriations for Outcome 1 (departmental)** |  | **23,461** | **10,825** | **28,473** | **4,705** |
| **Total net impact on appropriations for Outcome 1** |  | **571,694** | **41,124** | **56,052** | **32,317** |
|  |  | Continued on next page | | | |

Table 1.3: Additional Estimates and other variations to outcomes since 2023-24 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 2** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriation** |  |  |  |  |  |
| Support for Veterans Experiencing  Homelessness | 2.4 | – | 1,200 | 1,200 | 1,200 |
| Changes in Parameters | 2.1-2.6 | – | (186) | (217) | 26 |
|  |  |  |  |  |  |
| **Special appropriations** |  |  |  |  |  |
| An Effective and Clinically Appropriate Medicare | 2.1 | (3) | 18 | 9 | 4 |
| Continuation of Aged Care Reform | 2.4 | (445) | 146 | 129 | 133 |
| Continued Support for the COVID-19  Response | 2.1, 2.4 | 4,389 | 3,369 | – | – |
| Pharmaceutical Benefits Scheme (PBS) New and Amended Listings | 2.1, 2.3 | 5,327 | 7,145 | 7,023 | 6,657 |
| Urgent Care Clinics and Services | 2.1 | 152 | 230 | 235 | – |
| Changes in Parameters | 2.1-2.6 | 1 | (36,208) | (48,626) | (64,678) |
| Other Variations | 2.1-2.6 | 149,053 | (1,764) | 7,949 | 14,687 |
| **Net impact on appropriations for Outcome 2 (administered)** |  | **158,474** | **(26,050)** | **(32,298)** | **(41,971)** |
|  |  | Continued on next page | | | |

Table 1.3: Additional Estimates and other variations to outcomes since 2023-24 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 2** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Continuation of Aged Care Reform | 2.4 | 670 | 802 | 606 | 614 |
| Department of Veterans' Affairs -  additional resourcing | 2.1-2.6 | (1,002) | – | – | – |
| Modernisation and Sustainment of ICT Systems - continuation | 2.1-2.6 | 1,622 | 3,340 | 928 | 72 |
| National Strategy for the Care and Support Economy - delivering foundational  initiatives | 2.1-2.6 | 993 | 993 | – | – |
| Reform of Veterans' Compensation Legislation - implementation | 2.1-2.6 | – | 812 | 5,446 | 779 |
| Changes in Parameters | 2.1-2.6 | – | 399 | 723 | 758 |
| **Net impact on appropriations for Outcome 2 (departmental)** |  | **2,283** | **6,346** | **7,703** | **2,223** |
| **Total net impact on appropriations for Outcome 2** |  | **160,757** | **(19,704)** | **(24,595)** | **(39,748)** |
| **Outcome 3** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriation** |  |  |  |  |  |
| Movement of Funds | 3.1 | 2,190 | – | – | – |
| Changes in Parameters | 3.1-3.2 | – | 28 | 4 | (6) |
| Other Variations | 3.1-3.2 | 94 | – | – | – |
| **Net impact on appropriations for Outcome 3 (administered)** |  | **2,284** | **28** | **4** | **(6)** |
|  |  |  |  |  |  |
| **Outcome 3** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Department of Veterans' Affairs -  additional resourcing | 3.1-3.2 | (230) | – | – | – |
| Changes in Parameters |  | – | (14) | 14 | 12 |
| **Net impact on appropriations for Outcome 3 (departmental)** |  | **(230)** | **(14)** | **14** | **12** |
| **Total net impact on appropriations for Outcome 3** |  | **2,054** | **14** | **18** | **6** |
| Prepared on a resourcing (i.e. appropriations available) basis. | | | | | |

### 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Department of Veterans' Affairs through *Appropriation Bills Nos. 3 and 4*.

Table 1.4: Appropriation Bill (No. 3) 2023-24

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2023-24 | Additional | Reduced |
| *Available* | Budget | Revised | Estimates | Estimates |
| *$'000* | $'000 | $'000 | $'000 | $'000 |
| **ADMINISTERED ITEMS** |  |  |  |  |  |
| **Outcome 1** | 67,346 | 64,676 | 64,689 | 13 | – |
| **Outcome 2** | 46,059 | 53,191 | 53,191 | – | – |
| **Outcome 3** | 54,404 | 58,319 | 58,413 | 94 | – |
| **Total administered** | **167,809** | **176,186** | **176,293** | **107** | **–** |
|  |  |  |  |  |  |
| **DEPARTMENTAL PROGRAMS** |  |  |  |  |  |
| **Outcome 1** | 364,103 | 379,922 | 402,100 | 22,178 | – |
| **Outcome 2** | 142,956 | 168,845 | 170,608 | 1,763 | – |
| **Outcome 3** | 26,047 | 17,754 | 17,754 | – | – |
| **Total departmental** | **533,106** | **566,521** | **590,462** | **23,941** | **–** |
| **Total administered and**  **departmental** | **700,915** | **742,707** | **766,755** | **24,048** | **–** |

Table 1.5: Appropriation Bill (No. 4) 2023-24

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2023-24 | Additional | Reduced |
| *Available* | Budget | Revised | Estimates | Estimates |
| *$'000* | $'000 | $'000 | $'000 | $'000 |
| **Non-operating** |  |  |  |  |  |
| Equity Injections | 3,504 | 4,548 | 6,121 | 1,573 | – |
| Administered Assets and Liabilities | 2,420 | 7,005 | 9,195 | 2,190 | – |
| **Total Non-operating** | **5,924** | **11,553** | **15,316** | **3,763** | **–** |

## **Section 2: Revisions to outcomes and planned performance**

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Maintain and enhance the financial wellbeing and self-sufficiency of eligible persons and their dependants through access to income support, compensation, and other support services, including advice and information about entitlements |

**Linked programs**

| **Services Australia** |
| --- |
| ***Programs***   * *Program 1.1 – Strategy and Corporate Enabling* * *Program 1.2 – Customer Service Delivery* * *Program 1.3 – Technology and Transformation* |
| **Department of Social Services** |
| ***Programs***   * *Program 1.3 – Support for Seniors* |
| ***Contribution to Outcome 1 made by linked programs***  *Outcome 1 contributes to the linked programs above by the provision of services and payments on behalf of entities listed.* |

***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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1:** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 1.1: Veterans' Income Support and Allowances** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Special Appropriations | 1,777,543 | 1,772,939 | 1,733,243 | 1,675,203 | 1,616,741 |
| **Total expenses for program 1.1** | **1,777,543** | **1,772,939** | **1,733,243** | **1,675,203** | **1,616,741** |
|  |  |  |  |  |  |
| **Program 1.2: Veterans' Disability Support** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 10,300 | 14,785 | 15,124 | 15,420 | 15,716 |
| Special Appropriations | 1,602,144 | 1,690,957 | 1,702,919 | 1,702,049 | 1,703,202 |
| **Total expenses for program 1.2** | **1,612,444** | **1,705,742** | **1,718,043** | **1,717,469** | **1,718,918** |
|  |  |  |  | Continued on next page | |

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1:** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
|  |  |  |  |  |  |
| **Program 1.3: Assistance to Defence Widow/ers and Dependants** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Special Appropriations | 1,031,769 | 983,905 | 914,049 | 859,312 | 808,056 |
| **Total expenses for program 1.3** | **1,031,769** | **983,905** | **914,049** | **859,312** | **808,056** |
|  |  |  |  |  |  |
| **Program 1.4: Assistance and Other Compensation for Veterans and Dependants** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 13,348 | 10,411 | 10,713 | 10,913 | 10,857 |
| Special Appropriations | 5,887 | 5,484 | 4,950 | 4,493 | 4,111 |
| **Total expenses for program 1.4** | **19,235** | **15,895** | **15,663** | **15,406** | **14,968** |
|  |  |  |  |  |  |
| **Program 1.5: Veterans' Children Education Scheme** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 13,870 | 19,893 | 20,447 | 20,564 | 21,084 |
| **Total expenses for program 1.5** | **13,870** | **19,893** | **20,447** | **20,564** | **21,084** |
|  |  |  |  |  |  |
| **Program 1.6: Military Rehabilitation and Compensation Acts Payments - Income Support and Compensation** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 13,197 | 19,612 | 28,609 | 42,197 | 63,028 |
| Special Appropriations | 2,134,636 | 3,365,482 | 2,919,443 | 2,983,392 | 3,045,351 |
| Special Accounts | 628 | 30 | 100 | 60 | 60 |
| **Total expenses for program 1.6** | **2,148,461** | **3,385,124** | **2,948,152** | **3,025,649** | **3,108,439** |
|  |  |  |  | Continued on next page | |

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1:** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 1.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Income Support and Compensation** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Expenses not requiring appropriation in the Budget year(a) | 8,885,700 | (2,533,100) | (779,800) | 856,800 | 872,500 |
| **Total expenses for program 1.7** | **8,885,700** | **(2,533,100)** | **(779,800)** | **856,800** | **872,500** |
|  |  |  |  |  | |
| **Outcome 1 Totals by appropriation type** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 50,715 | 64,701 | 74,893 | 89,094 | 110,685 |
| Special Appropriations | 6,551,979 | 7,818,767 | 7,274,604 | 7,224,449 | 7,177,461 |
| Special Accounts | 628 | 30 | 100 | 60 | 60 |
| Expenses not requiring appropriation in the Budget year(a) | 8,885,700 | (2,533,100) | (779,800) | 856,800 | 872,500 |
| **Administered total** | **15,489,022** | **5,350,398** | **6,569,797** | **8,170,403** | **8,160,706** |
| Departmental Expenses |  |  |  |  |  |
| Departmental appropriation | 331,924 | 392,693 | 292,650 | 309,377 | 292,358 |
| S74 External Revenue(b) | 6,483 | 6,764 | 6,966 | 7,107 | 7,251 |
| Special Account | 48,499 | 57,649 | 64,154 | 71,143 | 78,726 |
| Expenses not requiring appropriation in the Budget year(c) | 15,226 | 3,864 | 5,677 | 2,029 | 1,819 |
| **Departmental total** | **402,132** | **460,970** | **369,447** | **389,656** | **380,154** |
| **Total Expenses for Outcome 1** | **15,891,154** | **5,811,368** | **6,939,244** | **8,560,059** | **8,540,860** |
|  |  |  |  |  |  |
|  | 2022-23 | 2023-24 |  |  |  |
| **Average Staffing Level (number)** | 1,735 | 2,130 |  |  |  |
|  |  |  |  |  |  |

|  |
| --- |
| 1. Administered expenses not requiring appropriation in the Budget year are made up of estimated movement in the liability provision for the Military Compensation Scheme. 2. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013. |
| 1. Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, and audit fees. |
| Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change. |

Table 2.1.2: Program Components of Outcome 1

Program 1.1: Veterans' Income Support and Allowances

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* |  |  |  |  |  |
| Income support pensions | 1,768,791 | 1,766,683 | 1,726,722 | 1,668,450 | 1,609,748 |
| Other allowances | 8,752 | 6,256 | 6,521 | 6,753 | 6,993 |
| **Total program expenses** | **1,777,543** | **1,772,939** | **1,733,243** | **1,675,203** | **1,616,741** |

Program 1.2: Veterans' Disability Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) |  |  |  |  |  |
| Medical examinations, fares and expenses | 9,736 | 14,008 | 14,325 | 14,618 | 14,894 |
| Vehicle Assistance Scheme | 564 | 777 | 799 | 802 | 822 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* |  |  |  |  |  |
| Disability pensions | 1,600,980 | 1,689,857 | 1,701,802 | 1,700,933 | 1,702,071 |
| Loss of earnings | 314 | 225 | 217 | 212 | 205 |
| Recreation transport allowance | 839 | 864 | 889 | 894 | 916 |
| *Treatment Benefits (Special Access) Act 2019* |  |  |  |  |  |
| Southeast Asia Treaty Organisation pharmacy supplement | 11 | 11 | 11 | 10 | 10 |
| **Total program expenses** | **1,612,444** | **1,705,742** | **1,718,043** | **1,717,469** | **1,718,918** |
|  |  |  |  |  |  |

Program 1.3: Assistance to Defence Widow/ers and Dependants

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* |  |  |  |  |  |
| War & Defence Widows pension | 1,031,769 | 983,905 | 914,049 | 859,312 | 808,056 |
| **Total program expenses** | **1,031,769** | **983,905** | **914,049** | **859,312** | **808,056** |

Program 1.4: Assistance and Other Compensation for Veterans and Dependants

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) |  |  |  |  |  |
| Compensation and Legal Expenses | 139 | 1,937 | 2,006 | 2,041 | 2,083 |
| Discretionary Payments | 1,570 | 448 | 460 | 467 | 479 |
| Advocacy Grants and Support | 10,074 | 6,358 | 6,531 | 6,652 | 6,505 |
| Veterans' Access to Community Information | 1,565 | 1,668 | 1,716 | 1,753 | 1,790 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* |  |  |  |  |  |
| Funeral benefits | 4,854 | 4,577 | 4,232 | 3,910 | 3,618 |
| Prisoners of War in Europe | 882 | 714 | 565 | 450 | 360 |
| Compensation payments for British Commonwealth and Allied veterans | 123 | 140 | 100 | 80 | 80 |
| *Compensation (Japanese Interment)*  *Act 2001* |  |  |  |  |  |
| Prisoners of War in Japan | - | 25 | 25 | 25 | 25 |
| *Papua New Guinea (Members of the Forces Benefits) Act 1957* |  |  |  |  |  |
| PNG pensions | 28 | 28 | 28 | 28 | 28 |
| **Total program expenses** | **19,235** | **15,895** | **15,663** | **15,406** | **14,968** |

Program 1.5: Veterans' Children Education Scheme

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) |  |  |  |  |  |
| Veterans' Children Education Scheme | 13,870 | 19,893 | 20,447 | 20,564 | 21,084 |
| **Total program expenses** | **13,870** | **19,893** | **20,447** | **20,564** | **21,084** |

Program 1.6: Military Rehabilitation and Compensation Acts Payments - Income Support and Compensation

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) |  |  |  |  |  |
| Other income support and compensation-related payments - DRCA | 1,477 | 3,400 | 3,531 | 3,631 | 3,722 |
| Other income support and compensation-related payments - MRCA | 11,720 | 16,212 | 25,078 | 38,566 | 59,306 |
| Special Appropriations: |  |  |  |  |  |
| *Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988* |  |  |  |  |  |
| Permanent impairment | 181,385 | 314,689 | 403,198 | 380,542 | 382,727 |
| Benefits for eligible dependants | 55,486 | 41,499 | 48,114 | 53,686 | 59,960 |
| Incapacity payments | 112,714 | 111,442 | 84,913 | 124,201 | 129,982 |
| Medical examinations | 3,568 | 6,217 | 5,436 | 5,113 | 5,275 |
| Death payments | 7,392 | 5,583 | 6,003 | 6,431 | 6,892 |
| Other income support and compensation-related payments | 972 | 967 | 1,088 | 1,219 | 1,363 |
| *Military Rehabilitation and Compensation Act 2004* |  |  |  |  |  |
| Permanent impairment | 1,354,138 | 2,371,196 | 1,815,638 | 1,733,420 | 1,742,636 |
| Benefits for eligible dependants | 26,443 | 36,629 | 37,615 | 37,806 | 38,752 |
| Income maintenance payments | 347,272 | 406,934 | 471,186 | 597,468 | 633,161 |
| Medical examinations | 45,082 | 69,939 | 46,067 | 43,306 | 44,389 |
| Other income support and compensation-related payments | 184 | 387 | 185 | 200 | 214 |
| Special Account Expenses: |  |  |  |  |  |
| Military death claim compensation | 628 | 30 | 100 | 60 | 60 |
| **Total program expenses** | **2,148,461** | **3,385,124** | **2,948,152** | **3,025,649** | **3,108,439** |

Program 1.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Income Support and Compensation

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Administered Expenses: |  |  |  |  |  |
| Expenses not requiring appropriation in the Budget year | 8,885,700 | (2,533,100) | (779,800) | 856,800 | 872,500 |
| **Total program expenses** | **8,885,700** | **(2,533,100)** | **(779,800)** | **856,800** | **872,500** |

#### 2.2 Budgeted expenses and performance for Outcome 2

|  |
| --- |
| Outcome 2: Maintain and enhance the physical and mental wellbeing and quality of life of eligible persons and their dependants through health and other care services that promote early intervention, prevention and treatment, including advice and information about health service entitlements. |

**Linked programs**

| **Department of Health and Aged Care** |
| --- |
| ***Programs***   * *Program 1.4 – Health Workforce* * *Program 1.9 – Immunisation* * *Program 2.1 – Medical Benefits* * *Program 2.3 – Pharmaceutical Benefits* * *Program 2.5 – Dental Services* * *Program 3.2 – Aged Care Services* |
| **Services Australia** |
| ***Programs***   * *Program 1.1 – Strategy and Corporate Enabling* * *Program 1.2 – Customer Service Delivery* * *Program 1.3 – Technology and Transformation* |
| **The Treasury** |
| ***Programs***   * *Program 1.4 – National Partnership Payments to the States* |
| ***Contribution to Outcome 2 made by linked programs***  *DVA works closely with other Commonwealth entities to ensure that health and community programs for veterans align with the mainstream health system, and to realise effective delivery of health and community services to the veteran community.* |

*Budgeted expenses for Outcome 2*

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 2.2.1: Budgeted expenses for Outcome 2

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 2.1: General Medical Consultations and Services** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Special Appropriations | 676,883 | 709,784 | 708,124 | 693,632 | 705,835 |
| **Total expenses for program 2.1** | **676,883** | **709,784** | **708,124** | **693,632** | **705,835** |
|  |  |  |  |  |  |
| **Program 2.2: Veterans' Hospital Services** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Special Appropriations | 942,356 | 1,034,142 | 1,083,358 | 1,098,548 | 1,118,507 |
| **Total expenses for program 2.2** | **942,356** | **1,034,142** | **1,083,358** | **1,098,548** | **1,118,507** |
|  |  |  |  |  |  |
| **Program 2.3: Veterans' Pharmaceuticals Benefits** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Special Appropriations | 334,560 | 347,671 | 348,397 | 350,286 | 352,310 |
| **Total expenses for program 2.3** | **334,560** | **347,671** | **348,397** | **350,286** | **352,310** |
|  |  |  |  | Continued on next page | |

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 2:** | 2022-23 | 2023-24 | 2023-24 | 2023-24 | 2023-24 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 2.4: Veterans' Community Care and Support** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 8,674 | 66,417 | 20,333 | 15,898 | 5,266 |
| Special Appropriations | 869,776 | 1,004,878 | 910,209 | 941,082 | 954,006 |
| **Total expenses for program 2.4** | **878,450** | **1,071,295** | **930,542** | **956,980** | **959,272** |
|  |  |  |  |  |  |
| **Program 2.5: Veterans' Counselling and Other Health Services** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 7,150 | 9,490 | 11,016 | 5,313 | 5,421 |
| Special Appropriations | 699,434 | 802,121 | 902,468 | 920,362 | 943,332 |
| **Total expenses for program 2.5** | **706,584** | **811,611** | **913,484** | **925,675** | **948,753** |
|  |  |  |  |  |  |
| **Program 2.6: Military Rehabilitation and Compensation Acts - Health and Other Care Services** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 1,350 | 2,503 | 2,602 | 2,704 | 2,760 |
| Special Appropriations | 369,728 | 421,472 | 464,893 | 499,960 | 510,439 |
| **Total expenses for program 2.6** | **371,078** | **423,975** | **467,495** | **502,664** | **513,199** |
|  |  |  |  | Continued on next page | |

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 2:** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 2.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Health and Other Care Services** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Expenses not requiring appropriation in the Budget year(a) | 4,663,000 | (594,900) | 1,952,800 | 2,039,500 | 2,131,300 |
| **Total expenses for program 2.7** | **4,663,000** | **(594,900)** | **1,952,800** | **2,039,500** | **2,131,300** |
|  |  |  |  |  |  |
| **Outcome 2 Totals by appropriation type** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill  No. 1 & 3) | 17,174 | 78,410 | 33,951 | 23,915 | 13,447 |
| Special Appropriations | 3,892,737 | 4,320,068 | 4,417,449 | 4,503,870 | 4,584,429 |
| Expenses not requiring appropriation in the Budget year(a) | 4,663,000 | (594,900) | 1,952,800 | 2,039,500 | 2,131,300 |
| **Administered total** | **8,572,911** | **3,803,578** | **6,404,200** | **6,567,285** | **6,729,176** |
| Departmental Expenses |  |  |  |  |  |
| Departmental appropriation | 139,082 | 166,836 | 141,967 | 139,569 | 134,792 |
| S74 External Revenue(b) | 368 | 453 | 453 | 388 | 388 |
| Expenses not requiring appropriation in the Budget year(c) | 6,380 | 13,636 | 15,133 | 14,412 | 14,756 |
| **Departmental total** | **145,462** | **180,472** | **157,100** | **153,981** | **149,548** |
| **Total expenses for Outcome 2** | **8,718,373** | **3,984,050** | **6,561,300** | **6,721,266** | **6,878,724** |
|  |  |  |  |  |  |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| **Movement of administered funds between years** (d) | Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Outcome 2 |  |  |  |  |  |
| Program 2.4: Veterans' Community Care and Support - Veterans' and Families' Hubs | (20,365) | 20,365 | - | - | - |
| Program 2.4: Veterans' Community Care and Support - Veteran Wellbeing Grants | (4,854) | 4,854 | - | - | - |
| **Total movement of administered funds** | **(25,219)** | **25,219** | **-** | **-** | **-** |
|  |  |  |  |  |  |
|  | 2022-23 | 2023-24 |  |  |  |
| **Average Staffing Level (number)** | 727 | 985 |  |  |  |

|  |
| --- |
| 1. Administered expenses not requiring appropriation in the Budget year are made up of estimated movement in the liability provision for the Military Compensation Scheme. 2. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013. |
| 1. Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, and audit fees. 2. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds. |

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

|  |
| --- |
|  |

Table 2.2.2: Program Components of Outcome 2

Program 2.1: General Medical Consultations and Services

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* |  |  |  |  |  |
| GP consultations | 89,500 | 106,469 | 107,195 | 107,976 | 110,220 |
| Specialist consultations | 98,794 | 109,067 | 109,507 | 110,756 | 113,014 |
| Medical services | 416,143 | 420,943 | 416,767 | 398,691 | 405,559 |
| Dental | 72,446 | 73,305 | 74,655 | 76,209 | 77,042 |
| **Total program expenses** | **676,883** | **709,784** | **708,124** | **693,632** | **705,835** |

Program 2.2: Veterans' Hospital Services

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* |  |  |  |  |  |
| Public hospitals | 372,756 | 375,794 | 401,913 | 403,500 | 411,032 |
| Private hospitals | 565,490 | 654,389 | 678,194 | 692,413 | 705,345 |
| Nursing homes | 4,110 | 3,959 | 3,251 | 2,635 | 2,130 |
| **Total program expenses** | **942,356** | **1,034,142** | **1,083,358** | **1,098,548** | **1,118,507** |

Program 2.3: Veterans' Pharmaceuticals Benefits

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* |  |  |  |  |  |
| Pharmaceutical services | 334,560 | 347,671 | 348,397 | 350,286 | 352,310 |
| **Total program expenses** | **334,560** | **347,671** | **348,397** | **350,286** | **352,310** |

Program 2.4: Veterans' Community Care and Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) |  |  |  |  |  |
| Grants-In-Aid | 145 | 145 | 145 | 145 | 145 |
| Veteran Employment Program | - | 700 | 700 | 250 | - |
| Veteran Wellbeing Grants | 3,602 | 27,131 | 3,834 | 3,846 | 3,921 |
| Veterans' and Families' Hubs | 755 | 34,145 | 11,559 | 10,457 | - |
| Psychiatry Training Program | 1,574 | 1,642 | - | - | - |
| Supporting Invictus Australia | 2,598 | 2,654 | 2,895 | - | - |
| Veterans' Acute Housing | - | - | 1,200 | 1,200 | 1,200 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* |  |  |  |  |  |
| Residential care | 602,773 | 676,522 | 573,165 | 599,468 | 622,524 |
| Community nursing | 156,044 | 176,598 | 181,640 | 185,229 | 189,227 |
| Veterans' Home Care | 103,704 | 139,463 | 142,685 | 143,410 | 129,065 |
| In-home respite | 6,423 | 10,845 | 11,236 | 11,385 | 11,567 |
| Carer and volunteer support | 832 | 1,445 | 1,478 | 1,585 | 1,618 |
| *Public Governance, Performance and Accountability Act 2013 (PGPA)* |  |  |  |  |  |
| Section 77 Repayments | - | 5 | 5 | 5 | 5 |
| **Total program expenses** | **878,450** | **1,071,295** | **930,542** | **956,980** | **959,272** |

Program 2.5: Veterans' Counselling and Other Health Services

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1 & 3) |  |  |  |  |  |
| Counselling support & children's assistance | 423 | 832 | 863 | 953 | 973 |
| Kookaburra kids | 3,700 | 4,530 | 5,880 | - | - |
| Compensation and legal expenses | - | 67 | 69 | 70 | 72 |
| Veterans' Vocational Rehabilitation Scheme | 316 | 398 | 411 | 413 | 423 |
| Health & medical research | 2,545 | 3,038 | 3,143 | 3,202 | 3,264 |
| Wellbeing and Support Program (VEA Component) | 166 | 625 | 650 | 675 | 689 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* |  |  |  |  |  |
| Travel for treatment | 118,851 | 145,000 | 204,356 | 208,027 | 212,326 |
| Subsistence | 7,235 | 8,114 | 8,331 | 8,375 | 8,585 |
| Veterans and veterans' families counselling services | 115,623 | 128,252 | 134,298 | 138,141 | 144,166 |
| Non-institutional care - services | 252,119 | 292,675 | 319,576 | 324,713 | 331,422 |
| Non-institutional care - products | 46,902 | 57,027 | 58,296 | 59,620 | 61,191 |
| Rehabilitation appliances | 142,843 | 151,738 | 157,375 | 160,197 | 163,508 |
| Psychiatric Assistance Dogs | 2,211 | 3,237 | 3,713 | 4,170 | 4,390 |
| Health treatment for British Commonwealth and Allied veterans | 3,663 | 5,650 | 5,620 | 5,719 | 5,837 |
| *Australian Participants in British Nuclear Tests (Treatment) Act 2006* |  |  |  |  |  |
| Nuclear test health care payments | 8,514 | 8,918 | 9,355 | 9,812 | 10,279 |
| *Treatment Benefits Act (Special Access) 2019* |  |  |  |  |  |
| Health Care for Southeast Asia Treaty Organisation personnel | 1,473 | 1,510 | 1,548 | 1,588 | 1,628 |
| **Total program expenses** | **706,584** | **811,611** | **913,484** | **925,675** | **948,753** |

Program 2.6: Military Rehabilitation and Compensation Acts - Health and Other Care Services

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| *Ordinary annual services (Appropriation Bill No.1 &3)* |  |  |  |  |  |
| Wellbeing and Support Program (DRCA Component) | 523 | 939 | 976 | 1,014 | 1,035 |
| Wellbeing and Support Program (MRCA Component) | 827 | 1,564 | 1,626 | 1,690 | 1,725 |
| Special Appropriations: |  |  |  |  |  |
| *Safety, Rehabilitation and Compensation(Defence-related Claims) Act 1988* |  |  |  |  |  |
| Medical services | 7,617 | 31,668 | 32,829 | 33,422 | 34,117 |
| Rehabilitation services | 12,054 | 13,717 | 14,100 | 14,371 | 14,670 |
| Other services | 28,638 | 28,125 | 32,959 | 38,899 | 39,709 |
| Psychiatric Assistance Dogs | - | 396 | 451 | 505 | 533 |
| *Military Rehabilitation and Compensation Act 2004* |  |  |  |  |  |
| Medical services | 226,685 | 239,240 | 244,157 | 247,074 | 251,440 |
| Rehabilitation services | 59,452 | 69,665 | 86,737 | 95,673 | 97,664 |
| Other services | 34,146 | 37,225 | 52,023 | 68,184 | 70,377 |
| Psychiatric Assistance Dogs | 1,136 | 1,436 | 1,637 | 1,832 | 1,929 |
| **Total program expenses** | **371,078** | **423,975** | **467,495** | **502,664** | **513,199** |

Program 2.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Health and Other Care Services

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Administered Expenses |  |  |  |  |  |
| Expenses not requiring appropriation in the Budget year | 4,663,000 | (594,900) | 1,952,800 | 2,039,500 | 2,131,300 |
| **Total program expenses** | **4,663,000** | **(594,900)** | **1,952,800** | **2,039,500** | **2,131,300** |

#### 2.3 Budgeted expenses and performance for Outcome 3

|  |
| --- |
| Outcome 3: Acknowledgement and commemoration of those who served Australia and its allies in wars, conflicts and peace operations through promoting recognition of service and sacrifice, preservation of Australia’s wartime heritage, and official commemorations. |

*Budgeted expenses for Outcome 3*

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 2.3.1: Budgeted Expenses for Outcome 3

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 3.1: War Graves** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 24,063 | 31,260 | 26,821 | 26,959 | 27,634 |
| Special Accounts | 373 | 35 | 45 | 45 | 45 |
| Expenses not requiring appropriation in the Budget year(b) | 3,462 | 3,462 | 3,680 | 2,774 | 2,843 |
| **Total expenses for program 3.1** | **27,898** | **34,757** | **30,546** | **29,778** | **30,522** |
|  |  |  |  |  |  |
| **Program 3.2: Commemorative Activities** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 21,047 | 31,594 | 19,818 | 20,189 | 20,352 |
| **Total expenses for program 3.2** | **21,047** | **31,594** | **19,818** | **20,189** | **20,352** |
|  |  |  |  | Continued on next page | |

Table 2.3.1: Budgeted Expenses for Outcome 3 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Outcome 3 Totals by appropriation type** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 45,110 | 62,854 | 46,639 | 47,148 | 47,986 |
| Special Accounts | 373 | 35 | 45 | 45 | 45 |
| Expenses not requiring appropriation in the Budget year(b) | 3,462 | 3,462 | 3,680 | 2,774 | 2,843 |
| **Administered total** | **48,945** | **66,351** | **50,364** | **49,967** | **50,874** |
| Departmental Expenses |  |  |  |  |  |
| Departmental appropriation | 22,194 | 17,183 | 15,304 | 15,523 | 15,780 |
| S74 External Revenue(a) | 29 | 57 | 57 | 61 | 61 |
| Expenses not requiring appropriation in the Budget year(b) | 1,018 | 1,998 | 2,457 | 2,328 | 2,391 |
| **Departmental total** | **23,241** | **19,238** | **17,818** | **17,912** | **18,232** |
| **Total expenses for Outcome 3** | **72,186** | **85,589** | **68,182** | **67,879** | **69,106** |
|  |  |  |  |  |  |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| **Movement of administered funds between years**(c) | Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Outcome 3 |  |  |  |  |  |
| Program 3.1: War Graves - War graves care & maintenance | (4,110) | 4,110 | - | - | - |
| Program 3.1: War Graves - War graves refurbishment, reconstruction & relocation | (331) | 331 |  |  |  |
| **Total movement of administered funds** | **(4,441)** | **4,441** | **-** | **-** | **-** |
|  |  |  |  |  |  |
|  | 2022-23 | 2023-24 |  |  |  |
| **Average Staffing Level (number)** | 116 | 130 |  |  |  |

|  |
| --- |
| 1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013. |
| 1. Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, and audit fees. 2. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.   Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change. |

Table 2.3.2: Program Components of Outcome 3

Program 3.1: War Graves

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual administered expenses: |  |  |  |  |  |
| *Ordinary annual services (Appropriation Bill No. 1 & 3)* |  |  |  |  |  |
| War graves care & maintenance | 22,575 | 29,581 | 25,437 | 25,569 | 26,209 |
| War graves refurbishment, reconstruction & relocation | 905 | 1,674 | 1,379 | 1,385 | 1,420 |
| Compensation and legal expenses | - | 5 | 5 | 5 | 5 |
| Sir John Monash Centre | 583 | - | - | - | - |
| Special Account Expenses: |  |  |  |  |  |
| Services for Other Entities and Trust Moneys Special Account | 373 | 35 | 45 | 45 | 45 |
| Expenses not requiring appropriation in the Budget year | 3,462 | 3,462 | 3,680 | 2,774 | 2,843 |
| **Total program expenses** | **27,898** | **34,757** | **30,546** | **29,778** | **30,522** |

Program 3.2: Commemorative Activities

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) |  |  |  |  |  |
| Veterans' commemorative activities | 15,095 | 25,282 | 16,362 | 16,751 | 16,924 |
| Saluting Their Service | 3,449 | 3,500 | 3,456 | 3,438 | 3,428 |
| *Australian Veterans' Recognition (Putting Veterans and Their Families First) Act 2019* | 2,503 | 2,812 | - | - | - |
| **Total program expenses** | **21,047** | **31,594** | **19,818** | **20,189** | **20,352** |

## **Section 3: Special Account Flows and Budgeted Financial Statements**

### 3.1 Special account flows and balances

#### Estimates of special account flows and balances

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Department of Veterans' Affairs.

Table 3.1: Estimates of special account flows and balances

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  | Opening |  |  | Closing |
|  |  | balance | Receipts | Payments | balance |
|  |  | **2023-24** | **2023-24** | **2023-24** | **2023-24** |
|  |  | *2022-23* | *2022-23* | *2022-23* | *2022-23* |
|  | Outcome | $'000 | $'000 | $'000 | $'000 |
| Military Death Claim Compensation | 1 | **431** | **10** | **30** | **411** |
| Special Account (A) |  | *223* | *836* | *628* | *431* |
| Defence Service Homes | 1 | **26,629** | **107,554** | **107,460** | **26,723** |
| Insurance Account (D) |  | *8,540* | *172,087* | *153,998* | *26,629* |
| Services for Other Entities |  | **289** | **35** | **35** | **289** |
| and Trust Moneys Account (A) | 3 | *265* | *397* | *373* | *289* |
| **Total Special Accounts** |  |  |  |  |  |
| **2023-24 Budget estimate** |  | **27,349** | **107,599** | **107,525** | **27,423** |
| *Total Special Accounts* |  |  |  |  |  |
| *2022-23 actual* |  | *9,028* | *173,320* | *154,999* | *27,349* |

(A) = Administered

(D) = Departmental

### 3.2 Budgeted Financial Statements

Section 3.2 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.

#### 3.2.1 Analysis of budgeted financial statements

The budgeted financial statements are shown at two levels and reflect the financial results of the two reporting entities: Department of Veterans’ Affairs (DVA), and Defence Service Homes Insurance Scheme (DSHIS).

The budgeted DVA and DSHIS financial statements form the basis of the financial statements that will appear in the organisation’s Annual Report, and input into the whole-of-government accounts. The budgeted financial statements are prepared on an accrual basis in accordance with the Australian Equivalents to International Financial Reporting Standards (AEIFRS).

##### Departmental (DVA)

DVA is budgeting for a breakeven operating result before depreciation and amortisation expense in 2023-24. Total expenses for 2023-24 is estimated to be $661.1 million, an increase of $98.5 million from 2022-23 as a result of new government initiatives.

##### Departmental (DSHIS)

DSHIS is budgeting for a breakeven operating result before depreciation and amortisation expense in 2023-24. Revenue for 2023-24 is expected to be $57.6 million, an increase of $1.2 million from 2022-23, primarily driven by the sale of goods and services (net premium revenue).

##### Administered statements

The Department will administer $12.3 billion of administered expense in the 2023-24 financial year, excluding movement in the Military Compensation Scheme Liability provisions.

#### 3.2.2 Budgeted Financial Statements

Table 3.2a: Comprehensive income statement (amalgamated) (showing net cost of services) (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 304,781 | 387,408 | 307,549 | 319,814 | 332,682 |
| Supplier expenses | 173,005 | 184,942 | 138,749 | 141,452 | 107,542 |
| Depreciation and amortisation | 43,929 | 41,310 | 45,231 | 41,376 | 41,572 |
| Insurance claims | 39,627 | 46,087 | 52,416 | 58,553 | 65,480 |
| Other expenses | 1,268 | 1,386 | 874 | 743 | 1,046 |
| **Total expenses** | **562,610** | **661,133** | **544,819** | **561,938** | **548,322** |
|  |  |  |  |  |  |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Revenue** |  |  |  |  |  |
| Net premium revenue | 50,393 | 53,566 | 59,389 | 65,922 | 73,173 |
| Rendering of services | 7,694 | 7,194 | 7,396 | 7,556 | 7,700 |
| Resources received free of charge | 1,063 | 1,063 | 1,063 | 1,063 | 1,063 |
| Other revenue | 5,895 | 3,978 | 4,660 | 5,036 | 5,368 |
| **Total revenue** | **65,045** | **65,801** | **72,508** | **79,577** | **87,304** |
|  |  |  |  |  |  |
| **Total own-source income** | **65,045** | **65,801** | **72,508** | **79,577** | **87,304** |
|  |  |  |  |  |  |
| **Net cost of services** | **497,565** | **595,332** | **472,311** | **482,361** | **461,018** |
| Revenue from Government | 519,281 | 576,712 | 449,921 | 464,469 | 442,930 |
|  |  |  |  |  |  |
| **Surplus/(Deficit) attributable to the**  **Australian Government** | **21,716** | **(18,620)** | **(22,390)** | **(17,892)** | **(18,088)** |
|  |  |  |  | | |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in assets revaluation reserve | 9,275 | - | - | - | - |
| **Total other comprehensive income** | **9,275** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **Total comprehensive income/ (loss)** |  |  |  |  |  |
| **attributable to the** |  |  |  |  |  |
| **Australian Government** | **30,991** | **(18,620)** | **(22,390)** | **(17,892)** | **(18,088)** |
|  |  |  | Continued on next page | | |

Table 3.2a: Comprehensive income statement (amalgamated) (showing net cost of services) (for the period ended 30 June) (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Note: Impact of net cash appropriation arrangements** | | |  |  |  |
|  |  |  |  |  |  |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Total comprehensive income/(loss)**  **- as per the statement of**  **comprehensive income** |  |  |  |  |  |
|  |  |  |  |  |
| **21,716** | **(18,620)** | **(22,390)** | **(17,892)** | **(18,088)** |
| Depreciation/amortisation  expenses previously funded through  revenue appropriations (a) | 21,561 | 19,453 | 23,828 | 19,809 | 20,005 |
| Depreciation/amortisation  expenses for ROU (b) | 22,368 | 21,857 | 21,404 | 21,567 | 21,567 |
| Principal repayments on leased  assets (b) | (21,005) | (22,690) | (22,842) | (23,484) | (23,484) |
|  |  |  |  |  |  |
| **Total comprehensive income/(loss)**  **excluding depreciation/**  **amortisation expenses previously**  **funded through revenue**  **appropriations, depreciation on**  **ROU, principal repayments on**  **leased assets** | **44,640** | **-** | **-** | **-** | **-** |

1. From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
2. Applies to leases under AASB 16 Leases.

Table 3.3a: Budgeted departmental balance sheet (amalgamated)

(as at 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and equivalents | 28,226 | 29,906 | 30,193 | 30,648 | 32,552 |
| Trade and other receivables | 50,182 | 53,719 | 54,445 | 57,316 | 57,316 |
| Appropriation receivables | 94,366 | 77,923 | 73,581 | 73,838 | 74,133 |
| Investments | 47,014 | 44,662 | 44,662 | 42,048 | 40,347 |
| ***Total financial assets*** | **219,788** | **206,210** | **202,881** | **203,850** | **204,348** |
|  |  |  |  |  |  |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 109,871 | 98,881 | 84,075 | 72,079 | 60,871 |
| Infrastructure, plant and equipment | 379 | 325 | 296 | 272 | 267 |
| Intangibles | 55,936 | 56,274 | 51,788 | 51,384 | 44,459 |
| Other non-financial assets | 7,314 | 7,310 | 7,310 | 7,312 | 7,312 |
| Assets held for sale | 1,350 | - | - | - | - |
| ***Total non-financial assets*** | **174,850** | **162,790** | **143,469** | **131,047** | **112,909** |
| **Total assets** | **394,638** | **369,000** | **346,350** | **334,897** | **317,257** |
|  |  |  |  |  |  |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 55,085 | 49,596 | 48,922 | 46,168 | 44,837 |
| Other payables | 46,680 | 49,970 | 50,192 | 52,945 | 52,945 |
| ***Total payables*** | **101,765** | **99,566** | **99,114** | **99,113** | **97,782** |
|  |  |  |  |  |  |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 81,950 | 61,834 | 44,604 | 27,924 | 11,245 |
| ***Total interest bearing liabilities*** | **81,950** | **61,834** | **44,604** | **27,924** | **11,245** |
|  |  |  |  |  |  |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 81,558 | 84,850 | 83,075 | 85,546 | 87,375 |
| Other provisions | 42,668 | 35,802 | 34,700 | 33,202 | 33,202 |
| ***Total provisions*** | **124,226** | **120,652** | **117,775** | **118,748** | **120,577** |
| **Total liabilities** | **307,941** | **282,052** | **261,493** | **245,785** | **229,604** |
|  |  |  |  |  |  |
| **Net assets** | **86,697** | **86,948** | **84,857** | **89,112** | **87,653** |
|  |  |  |  |  |  |
| **Equity\*** |  |  |  |  |  |
| Contributed equity | 378,546 | 398,417 | 418,716 | 440,863 | 457,492 |
| Asset revaluation reserve | 26,684 | 26,684 | 26,684 | 26,684 | 26,684 |
| Retained surplus (accumulated  deficit) | (318,533) | (338,153) | (360,543) | (378,435) | (396,523) |
| **Total equity** | **86,697** | **86,948** | **84,857** | **89,112** | **87,653** |
| Prepared on Australian Accounting Standards basis | |  |  |  |  |
|  |  |  |  |  |  |
| \* Equity is the residual interest in assets after the deduction of liabilities | | | |  |  |

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2023-24)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  | Retained | Asset | Contributed | Total |
|  |  |  | earnings | revaluation | equity/ | equity |
|  |  |  |  | reserve | capital |  |
|  |  |  | $'000 | $'000 | $'000 | $'000 |
| **Opening balance as at 1 July 2023** | | |  |  |  |  |
|  | Balance carried forward from previous period | | **(318,533)** | **26,684** | **378,546** | **86,697** |
| ***Adjusted Opening balance*** | | | **(318,533)** | **26,684** | **378,546** | **86,697** |
| **Comprehensive income** | | |  |  |  |  |
|  | Comprehensive income surplus/(deficit) for the period | | (18,620) | - | - | (18,620) |
| ***Total comprehensive income attributable to the Australian Government*** | | | **(18,620)** | **-** | **-** | **(18,620)** |
|  |  |  |  |  |  |  |
| **Transactions with owners** | | |  |  |  |  |
| **Distribution to owners:** | | |  |  |  |  |
| **Contribution by owners:** | | |  |  |  |  |
|  | Equity Injection | | - | - | 6,121 | 6,121 |
|  | Departmental Capital Budget (DCBs) | | - | - | 13,750 | 13,750 |
|  | Other | | (1,000) | - | - | (1,000) |
| ***Sub-total transactions with owners*** | | | **(1,000)** | **-** | **19,871** | **18,871** |
| **Estimated closing balance** | | |  |  |  |  |
|  | **as at 30 June 2024** | | **(338,153)** | **26,684** | **398,417** | **86,948** |
| Prepared on Australian Accounting Standards | | | | |  |  |

Table 3.5a: Budgeted departmental statement of cash flows (amalgamated) (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 477,102 | 599,595 | 454,263 | 464,212 | 442,635 |
| Sale of goods and services | 103,966 | 59,676 | 67,653 | 72,265 | 80,873 |
| Net GST received | 13,480 | 8,512 | 4,472 | 3,843 | 3,796 |
| Other | 4,105 | 3,744 | 4,660 | 5,036 | 5,368 |
| ***Total cash received*** | **598,653** | **671,527** | **531,048** | **545,356** | **532,672** |
| **Cash used** |  |  |  |  |  |
| Employees | 293,392 | 382,262 | 310,714 | 316,267 | 330,853 |
| Suppliers | 188,056 | 203,642 | 146,039 | 147,487 | 111,844 |
| Interest payments on lease liability | 1,173 | 1,036 | 874 | 743 | 1,046 |
| Other | 86,849 | 58,206 | 50,293 | 59,533 | 65,242 |
| ***Total cash used*** | **569,470** | **645,146** | **507,920** | **524,030** | **508,985** |
| **Net cash from or (used by)** |  |  |  |  |  |
| **operating activities** | **29,183** | **26,381** | **23,128** | **21,326** | **23,687** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Investments realised | 74,000 | 51,288 | 51,288 | 48,674 | 52,701 |
| Proceeds from sales of non-financial |  |  |  |  |  |
| assets | - | 1,000 | - | - | - |
| ***Total cash received*** | **74,000** | **52,288** | **51,288** | **48,674** | **52,701** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant |  |  |  |  |  |
| and equipment, and intangibles | 15,964 | 28,033 | 20,299 | 22,147 | 16,629 |
| Purchase of investments | 66,138 | 48,936 | 51,288 | 46,060 | 51,000 |
| ***Total cash used*** | **82,102** | **76,969** | **71,587** | **68,207** | **67,629** |
| **Net cash from or (used by)** |  |  |  |  |  |
| **investing activities** | **(8,102)** | **(24,681)** | **(20,299)** | **(19,533)** | **(14,928)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Equity Injections | 16,841 | 22,670 | 20,299 | 22,147 | 16,629 |
| ***Total cash received*** | **16,841** | **22,670** | **20,299** | **22,147** | **16,629** |
| **Cash used** |  |  |  |  |  |
| Lease Liability - principal payments | 21,005 | 22,690 | 22,842 | 23,485 | 23,484 |
| ***Total cash received*** | **21,005** | **22,690** | **22,842** | **23,485** | **23,484** |
| **Net cash from or (used by)** |  |  |  |  |  |
| **financing activities** | **(4,164)** | **(20)** | **(2,543)** | **(1,338)** | **(6,855)** |
| **Net increase or (decrease)** |  |  |  |  |  |
| **in cash held** | **16,917** | **1,680** | **287** | **455** | **1,904** |
| Cash and cash equivalents at the |  |  |  |  |  |
| beginning of the reporting period | 11,309 | 28,226 | 29,906 | 30,193 | 30,648 |
| **Cash and cash equivalents at the** |  |  |  |  |  |
| **end of the reporting period** | **28,226** | **29,906** | **30,193** | **30,648** | **32,552** |
| Prepared on Australian Accounting Standards basis | |  |  |  |  |

**Table 3.2b: Comprehensive income statement (DSHIS) (Showing Net Cost of Services) (for the period ended 30 June)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 4,973 | 5,795 | 6,375 | 7,012 | 7,222 |
| Supplier expenses | 6,007 | 5,767 | 5,363 | 5,578 | 6,024 |
| Insurance claims | 37,519 | 46,087 | 52,416 | 58,553 | 65,480 |
| **Total expenses** | **48,499** | **57,649** | **64,154** | **71,143** | **78,726** |
|  |  |  |  |  |  |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Net premium revenue | 50,393 | 53,566 | 59,389 | 65,922 | 73,173 |
| Resources received free of charge | 60 | 65 | 65 | 65 | 65 |
| Other revenue | 5,895 | 3,898 | 4,580 | 5,036 | 5,368 |
| **Total own-source revenue** | **56,348** | **57,529** | **64,034** | **71,023** | **78,606** |
|  |  |  |  |  |  |
| **Net contribution by services** | **(7,849)** | **120** | **120** | **120** | **120** |
|  |  |  |  |  |  |
| Revenue from Government | 120 | 120 | 120 | 120 | 120 |
|  |  |  |  |  |  |
| **Surplus (Deficit) after income tax** | **7,969** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **Total comprehensive income/ (loss)** |  |  |  |  |  |
| **attributable to the** |  |  |  |  |  |
| **Australian Government** | **7,969** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **Note: Impact of net cash appropriation arrangements** | | | |  |  |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Total comprehensive Income/ (loss)** |  |  |  |  |  |
| **- as per the statement of** |  |  |  |  |  |
| **comprehensive income** | **7,969** | **-** | **-** | **-** | **-** |
| Plus non-appropriated expenses: |  |  |  |  |  |
| **Total comprehensive Income/ (loss)** |  |  |  |  |  |
| **excluding depreciation and** |  |  |  |  |  |
| **amortisation expenses** | **7,969** | **-** | **-** | **-** | **-** |
| Prepared on Australian Accounting Standards basis | |  |  |  |  |

Table 3.3b: Budgeted departmental balance sheet (DSHIS) (as at 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 26,629 | 26,723 | 26,817 | 26,914 | 28,615 |
| Trade and other receivables | 45,492 | 48,228 | 48,814 | 51,683 | 51,683 |
| Investments | 47,014 | 44,662 | 44,662 | 42,048 | 40,347 |
| ***Total financial assets*** | **119,135** | **119,613** | **120,293** | **120,645** | **120,645** |
|  |  |  |  |  |  |
| **Non-financial assets** |  |  |  |  |  |
| Other non-financial assets | 64 | 64 | 64 | 64 | 64 |
| ***Total non-financial assets*** | **64** | **64** | **64** | **64** | **64** |
| **Total assets** | **119,199** | **119,677** | **120,357** | **120,709** | **120,709** |
|  |  |  |  |  |  |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 9,147 | 9,314 | 9,484 | 9,657 | 9,657 |
| Other payables | 37,529 | 38,965 | 40,577 | 42,254 | 42,254 |
| ***Total payables*** | **46,676** | **48,279** | **50,061** | **51,911** | **51,911** |
|  |  |  |  |  |  |
| **Provisions** |  |  |  |  |  |
| Unexpired risk liability | 5,741 | 5,741 | 5,741 | 5,741 | 5,741 |
| Provision for claims | 35,668 | 34,543 | 33,441 | 31,943 | 31,943 |
| ***Total provisions*** | **41,409** | **40,284** | **39,182** | **37,684** | **37,684** |
|  |  |  |  |  |  |
| **Total liabilities** | **88,085** | **88,563** | **89,243** | **89,595** | **89,595** |
| **Net assets** | **31,114** | **31,114** | **31,114** | **31,114** | **31,114** |
|  |  |  |  |  |  |
| **Equity\*** |  |  |  |  |  |
| Retained surplus | 31,114 | 31,114 | 31,114 | 31,114 | 31,114 |
| **Total equity** | **31,114** | **31,114** | **31,114** | **31,114** | **31,114** |
| Prepared on Australian Accounting Standards basis | | |  |  |  |
|  |  |  |  |  |  |
| \* Equity is the residual interest in assets after the deduction of liabilities | | | |  |  |

**Table 3.5b: Budgeted departmental statement of cash flows (DSHIS) (for the period ended 30 June)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 120 | 120 | 120 | 120 | 120 |
| Sales of goods and services | 66,003 | 52,248 | 60,397 | 64,711 | 73,173 |
| Net GST received | 112 | - | - | - | - |
| Other | 31,917 | 3,898 | 4,580 | 5,036 | 5,368 |
| ***Total cash received*** | **98,152** | **56,266** | **65,097** | **69,867** | **78,661** |
| **Cash used** |  |  |  |  |  |
| Employees | 4,973 | 5,795 | 6,375 | 7,012 | 7,222 |
| Suppliers | 5,091 | 5,535 | 5,128 | 5,340 | 5,959 |
| Other | 77,861 | 47,194 | 53,500 | 60,032 | 65,480 |
| ***Total cash used*** | **87,925** | **58,524** | **65,003** | **72,384** | **78,661** |
| **Net cash from (used by)** |  |  |  |  |  |
| **operating activities** | **10,227** | **(2,258)** | **94** | **(2,517)** | **-** |
|  |  |  |  |  |  |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Investments realised | 74,000 | 51,288 | 51,288 | 48,674 | 52,701 |
| ***Total cash received*** | **74,000** | **51,288** | **51,288** | **48,674** | **52,701** |
| **Cash used** |  |  |  |  |  |
| Purchase of investments | 66,138 | 48,936 | 51,288 | 46,060 | 51,000 |
| ***Total cash used*** | **66,138** | **48,936** | **51,288** | **46,060** | **51,000** |
| **Net cash from (used by)** |  |  |  |  |  |
| **investing activities** | **(47,014)** | **2,352** | **-** | **2,614** | **1,701** |
| **Net increase (decrease)** |  |  |  |  |  |
| **in cash held** | **18,089** | **94** | **94** | **97** | **1,701** |
| Cash and cash equivalents at the |  |  |  |  |  |
| beginning of the reporting period | 8,540 | 26,629 | 26,723 | 26,817 | 26,914 |
| **Cash and cash equivalents at the** |  |  |  |  |  |
| **end of the reporting period** | **26,629** | **26,723** | **26,817** | **26,914** | **28,615** |
| Prepared on Australian Accounting Standards basis | |  |  |  |  |

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  |  |  |  |  |  |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
|  |  |  |  |  |  |
| **CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Bill 1 and Bill 3 (Departmental Capital Budget) | 13,825 | 13,750 | 14,146 | 15,973 | 16,161 |
| Equity injections - Bill 2 and Bill 4 | 3,504 | 6,121 | 6,153 | 6,174 | 468 |
| **Total capital appropriations** | **17,329** | **19,871** | **20,299** | **22,147** | **16,629** |
| **Total new capital appropriations** |  |  |  |  |  |
| **Represented by:** |  |  |  |  |  |
| Purchase of non-financial assets | 17,329 | 19,871 | 20,299 | 22,147 | 16,629 |
| **Total items** | **17,329** | **19,871** | **20,299** | **22,147** | **16,629** |
|  |  |  |  |  |  |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations(a) | 3,504 | 8,920 | 6,153 | 6,174 | 468 |
| Funded by capital appropriations - Departmental Capital Budget(b) | 13,825 | 19,113 | 14,146 | 15,973 | 16,161 |
| Funded internally from Departmental resources | - | - | - | - | - |
| **TOTAL** | **17,329** | **28,033** | **20,299** | **22,147** | **16,629** |
|  |  |  |  |  |  |
| **RECONCILIATION OF CASH** |  |  |  |  |  |
| **USED TO ACQUIRE ASSETS** |  |  |  |  |  |
| **TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
|  | 15,961 | 28,033 | 20,299 | 22,147 | 16,629 |
| less additions by finance lease | - | - | - | - | - |
| less additions by creditors / borrowings | - | - | - | - | - |
| plus borrowing / finance costs | - | - | - | - | - |
| less s32 / restructuring | - | - | - | - | - |
| **Total cash used to** |  |  |  |  |  |
| **acquire assets** | **15,961** | **28,033** | **20,299** | **22,147** | **16,629** |

1. Includes current Appropriation Bill (No. 4) and prior year Appropriation Act No. 2/4/6.
2. Includes the following sources of funding:

- current Appropriation Bill (No. 3) and prior year Appropriation Act 1/3/5 appropriations; and internally developed assets.

Table 3.7: Statement of asset movements (2023-24 Budget year)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Buildings | Other | Intangibles | L&B IP&E | Total |
|  |  | infrastructure, |  | held for |  |
|  |  | plant and |  | sale |  |
|  |  | equipment |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2023** |  |  |  |  |  |
| Gross book value | 33,337 | 1,109 | 200,479 | 1,350 | 236,275 |
| Gross book value - ROU | 160,129 | - | - | - | 160,129 |
| Accumulated depreciation/ |  |  |  |  |  |
| amortisation and impairment | (142) | (731) | (144,545) | - | (145,418) |
| Accumulated depreciation/ |  |  |  |  |  |
| amortisation and impairment - ROU | (83,454) | - | - | - | (83,454) |
| **Opening net book balance** | **109,870** | **378** | **55,934** | **1,350** | **167,532** |
|  |  |  |  |  |  |
| **Capital asset additions** |  |  |  |  |  |
| **Estimated expenditure on** |  |  |  |  |  |
| **new or replacement assets** |  |  |  |  |  |
| By purchase or internally developed: |  |  |  |  |  |
| Appropriation equity(a) | - | - | 8,920 | - | 8,920 |
| Appropriation ordinary annual services(b) | 15,250 | 21 | 3,842 | - | 19,113 |
| By purchase - ROU | 2,575 | - | - | - | 2,575 |
| **Total additions** | **17,825** | **21** | **12,762** | **-** | **30,608** |
|  |  |  |  |  |  |
| **Other movements** |  |  |  |  |  |
| Depreciation/amortisation expense | (6,957) | (74) | (12,422) | - | (19,453) |
| Depreciation/amortisation on ROU | (21,857) | - | - | - | (21,857) |
| Disposals(c) | - | - | - | (1,350) | (1,350) |
| **Total other movements** | **(28,814)** | **(74)** | **(12,422)** | **(1,350)** | **(42,660)** |
|  |  |  |  |  |  |
| **As at 30 June 2024** |  |  |  |  |  |
| Gross book value | 48,587 | 1,130 | 213,241 | - | 262,958 |
| Gross book value - ROU | 162,704 | - | - | - | 162,704 |
| Accumulated depreciation/ |  |  |  |  |  |
| amortisation and impairment | (7,099) | (805) | (156,967) | - | (164,871) |
| Accumulated depreciation/ |  |  |  |  |  |
| amortisation and impairment - ROU | (105,311) | - | - | - | (105,311) |
| **Closing net book balance** | **98,881** | **325** | **56,274** | **-** | **155,480** |
| Prepared on Australian Accounting Standards basis | | | | | |

1. "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2) 2021-22* and *Appropriation Bill (No. 4) 2021-22,* including Collection Development Acquisition Budget.
2. “Appropriation ordinary annual services” refers to funding provided through *Appropriation Act (No. 1) 2021-22* and *Appropriation Bill (No. 3) 2021-22* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.
3. Net proceeds may be returned to the Official Public Account.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | Budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES ADMINISTERED ON** |  |  |  |  |  |
| **BEHALF OF GOVERNMENT** |  |  |  |  |  |
| Employee Benefits | 16,322 | 48,046 | 12,511 | 12,511 | 12,555 |
| Grants | 26,058 | 83,401 | 34,511 | 24,250 | 13,618 |
| Personal benefits | 6,593,144 | 4,112,703 | 5,239,236 | 6,828,674 | 6,759,438 |
| Health Care Payments | 3,881,144 | 5,451,712 | 5,399,954 | 5,485,328 | 5,572,979 |
| Payments to corporate entities | 42,828 | 42,140 | 43,032 | 43,313 | 42,438 |
| Other Expenses | 47,154 | 59,138 | 47,724 | 48,513 | 49,818 |
| Depreciation and amortisation(a) | 3,462 | 3,462 | 3,680 | 2,774 | 2,843 |
| Interest expense | 1,141,100 | 2,073,500 | 2,286,600 | 2,385,500 | 2,529,400 |
| Movement in provisions | 12,407,600 | (2,611,700) | - | - | - |
| **Total expenses administered** |  |  |  |  |  |
| **on behalf of government** | **24,158,812** | **9,262,402** | **13,067,248** | **14,830,863** | **14,983,089** |
|  |  |  |  |  |  |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Non-taxation revenue** |  |  |  |  |  |
| Other revenue | 17,719 | 18,443 | 18,443 | 18,443 | 18,443 |
| ***Total non-taxation revenue*** | **17,719** | **18,443** | **18,443** | **18,443** | **18,443** |
| **Total own-source revenue administered** |  |  |  |  |  |
| **on behalf of government** | **17,719** | **18,443** | **18,443** | **18,443** | **18,443** |
|  |  |  |  |  |  |
| **Net Cost of (contribution by)** |  |  |  |  |  |
| **services** | **24,141,158** | **9,243,959** | **13,048,805** | **14,812,420** | **14,964,646** |
| **Surplus (Deficit)** | **(24,141,158)** | **(9,243,959)** | **(13,048,805)** | **(14,812,420)** | **(14,964,646)** |
|  |  |  |  |  |  |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| **Changes in asset revaluation surplus** |  |  |  |  |  |
| Revaluation transferred to reserves | **(116,024)** | - | - | - | - |
| **Total other comprehensive income** | **(116,024)** | - | - | - | - |
| **Total comprehensive income (loss)** |  |  |  |  |  |
| **attributable to the Australian** |  |  |  |  |  |
| **Government** | **(24,257,182)** | **(9,243,959)** | **(13,048,805)** | **(14,812,420)** | **(14,964,646)** |
|  |  |  |  |  |  |
| Prepared on Australian Accounting Standards basis | | |  |  |  |

1. From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate Administered Capital Budget (ACB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | Budget | estimate | estimate | estimate |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS ADMINISTERED ON** |  |  |  |  |  |
| **BEHALF OF GOVERNMENT** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 55,851 | 55,851 | 55,851 | 55,851 | 55,851 |
| Other receivables | 89,057 | 89,132 | 89,132 | 89,132 | 89,132 |
| Other investments | 1,699,234 | 1,706,879 | 1,813,168 | 1,891,091 | 1,902,764 |
| ***Total financial assets*** | **1,844,142** | **1,851,862** | **1,958,151** | **2,036,074** | **2,047,747** |
| **Non-financial assets** |  |  |  |  |  |
| Other | 65,781 | 71,513 | 70,161 | 67,980 | 65,307 |
| ***Total non-financial assets*** | **65,781** | **71,513** | **70,161** | **67,980** | **65,307** |
| **Total assets administered** |  |  |  |  |  |
| **on behalf of government** | **1,909,923** | **1,923,375** | **2,028,312** | **2,104,054** | **2,113,054** |
|  |  |  |  |  |  |
| **LIABILITIES ADMINISTERED** |  |  |  |  |  |
| **ON BEHALF OF GOVERNMENT** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Personal benefits payables | 102,181 | 116,163 | 126,738 | 138,170 | 149,321 |
| Grants payables | 51 | 53 | 54 | 55 | 55 |
| Health and other payables | 84,031 | 84,050 | 84,050 | 84,050 | 84,050 |
| ***Total payables*** | **186,263** | **200,266** | **210,842** | **222,275** | **233,426** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 4,200 | 4,043 | 4,043 | 4,043 | 4,043 |
| Other provisions | 55,872,164 | 52,752,014 | 53,927,091 | 56,822,369 | 59,825,031 |
| ***Total provisions*** | **55,876,364** | **52,756,057** | **53,931,134** | **56,826,412** | **59,829,074** |
|  |  |  |  |  |  |
| **Total liabilities administered on** |  |  |  |  |  |
| **behalf of the government** | **56,062,627** | **52,956,323** | **54,141,976** | **57,048,687** | **60,062,500** |
| Prepared on Australian Accounting Standards basis | | | | | |

**Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Net GST received | 62,375 | 48,000 | 48,000 | 48,000 | 48,000 |
| Other | 11,135 | 18,368 | 18,443 | 18,443 | 18,443 |
| ***Total cash received*** | **73,510** | **66,368** | **66,443** | **66,443** | **66,443** |
|  |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Personal benefits | 6,534,490 | 7,768,921 | 7,225,861 | 7,179,242 | 7,136,787 |
| Health Payments | 3,934,082 | 4,470,581 | 4,610,001 | 4,710,063 | 4,809,035 |
| Grant payments | 26,005 | 83,399 | 34,510 | 24,249 | 13,618 |
| Employees | 15,525 | 48,203 | 12,511 | 12,511 | 12,555 |
| Payments to Australian War Memorial | 42,828 | 42,140 | 43,032 | 43,313 | 42,438 |
| ***Total cash used*** | **10,552,930** | **12,413,244** | **11,925,915** | **11,969,378** | **12,014,433** |
| **Net cash from (used by)** |  |  |  |  |  |
| **operating activities** | **(10,479,420)** | **(12,346,876)** | **(11,859,472)** | **(11,902,935)** | **(11,947,990)** |
|  |  |  |  |  |  |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Payments to Australian War Memorial | 131,563 | 7,645 | 106,289 | 77,923 | 11,673 |
| Buildings | 230 | 9,195 | 2,328 | 593 | 170 |
| ***Total cash used*** | **131,793** | **16,840** | **108,617** | **78,516** | **11,843** |
| **Net cash from (used) by** |  |  |  |  |  |
| **investing activities** | **(131,793)** | **(16,840)** | **(108,617)** | **(78,516)** | **(11,843)** |
|  |  |  |  |  |  |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash Received** |  |  |  |  |  |
| Other | - | 9,195 | 2,328 | 593 | 170 |
| ***Total cash received*** | **-** | **9,195** | **2,328** | **593** | **170** |
| **Net cash from (used by)** |  |  |  |  |  |
| **financing activities** | **-** | **9,195** | **2,328** | **593** | **170** |
|  |  |  |  |  |  |
| **Net decrease in cash held** | **(10,611,213)** | **(12,354,521)** | **(11,965,761)** | **(11,980,858)** | **(11,959,663)** |
| Cash and cash equivalents at beginning of reporting period | 106,854 | 55,851 | 55,851 | 55,851 | 55,851 |
| Cash from Official Public Account | 10,695,114 | 12,372,964 | 11,984,204 | 11,999,301 | 11,978,106 |
| Cash to Official Public  Account | (134,904) | (18,443) | (18,443) | (18,443) | (18,443) |
| **Cash and cash equivalents** |  |  |  |  |  |
| **at end of reporting period** | **55,851** | **55,851** | **55,851** | **55,851** | **55,851** |
| Prepared on Australian Accounting Standards basis | | | | | |

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | Actual | Revised | Forward | Forward | Forward |
|  |  |  |  | budget | estimate | estimate | estimate |
|  |  |  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  |  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
|  |  |  |  |  |  |  |  |
| **CAPITAL APPROPRIATIONS** | | |  |  |  |  |  |
|  | Administered Assets and Liabilities  - Bill 2 & Bill 4 | | 2,420 | 9,195 | 2,328 | 593 | 170 |
| **Total capital appropriations** | | | **2,420** | **9,195** | **2,328** | **593** | **170** |
| **Total new capital appropriations** | | |  |  |  |  |  |
| **Represented by:** | | |  |  |  |  |  |
|  | Purchase of non-financial assets | | 2,420 | 9,195 | 2,328 | 593 | 170 |
| **Total items** | | | **2,420** | **9,195** | **2,328** | **593** | **170** |
|  |  |  |  |  |  |  |  |
| **PURCHASE OF NON-FINANCIAL ASSETS** | | | |  |  |  |  |
|  | Funded by capital appropriations(a) | | 2,420 | 9,195 | 2,328 | 593 | 170 |
| **TOTAL** | | | **2,420** | **9,195** | **2,328** | **593** | **170** |
| Prepared on Australian Accounting Standards basis | | | |  |  |  |  |

1. Includes both current Appropriation Bill (No. 4) and prior year Appropriation No. Act 2/4/6 including Supply Acts.

Table 3.12: Statement of administered asset movements (2023-24 Budget year)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | Buildings | Other | Computer | Total |
|  |  |  | infrastructure, | software |  |
|  |  |  | plant and | and |  |
|  |  |  | equipment | intangibles |  |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2023** | |  |  |  |  |
| Gross book value | | 56,932 | 5,995 | 13,787 | 76,714 |
| Accumulated depreciation/ | |  |  |  |  |
|  | amortisation and impairment | (1,940) | (2,840) | (6,153) | (10,933) |
| **Opening net book balance** | | **54,992** | **3,155** | **7,634** | **65,781** |
|  |  |  |  |  |  |
| **CAPITAL ASSET ADDITIONS** | |  |  |  |  |
| **Estimated expenditure on** | |  |  |  |  |
|  | **new or replacement assets** |  |  |  |  |
| By purchase or internally developed: | |  |  |  |  |
|  | Appropriation equity(a) | 2,185 | 4,618 | 2,392 | 9,195 |
| **Total additions** | | **2,185** | **4,618** | **2,392** | **9,195** |
|  |  |  |  |  |  |
| **Other movements** | |  |  |  |  |
| Depreciation/amortisation expense | | (881) | (1,991) | 12,896 | 10,024 |
| **Total other movements** | | **(881)** | **(1,991)** | **12,896** | **10,024** |
| **As at 30 June 2024** | |  |  |  |  |
| Gross book value | | 59,117 | 10,613 | 16,179 | 85,909 |
| Accumulated depreciation/ | |  |  |  |  |
|  | amortisation and impairment | (2,821) | (4,831) | (6,743) | (14,395) |
| **Closing net book balance** | | **56,296** | **5,782** | **9,436** | **71,514** |

Prepared on Australian Accounting Standards basis

1. Includes current Appropriation Bill (No. 4) and prior year Appropriation Act No. 2/4/6.

Portfolio glossary

|  |  |
| --- | --- |
| Term | Meaning |
| Accrual accounting | Accrual accounting System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid. |
| Accumulated depreciation | The aggregate depreciation recorded for a particular depreciating asset. |
| Additional estimates | Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts. |
| Administered items | Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs. |
| AEIFRS | Australian Equivalents to International Financial Reporting Standards, which were issued by the Australian Accounting Standards Board in July 2004. |
| Appropriation | An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose. |
| Annual Appropriation | Acts of Parliament, which provide appropriation for the government’s activities during a specific financial year. Three appropriation Bills are introduced into Parliament in May and comprise the Budget. Further supplementary Bills are introduced later in the financial year as part of the Additional Estimates process. The Parliamentary departments have their own appropriation Bills. |
| Capital expenditure | Expenditure by an agency on capital projects, for example purchasing a building. |
| Consolidated Revenue Fund | Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF. |
| Departmental items | Assets, liabilities, revenues and expenses that are controlled by the agency to produce outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services, and most employee expenses, supplier costs and other administrative expenses incurred. |
| Depreciation | Apportionment of an asset’s capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time. |
| Effectiveness indicators | Indicators to assess the degree of success in achieving outcomes. As outcomes are generally long-term in nature, effectiveness indicators often relate to intermediate outcomes (shorter term impacts) below the planned outcomes specified. |
| Efficiency indicators | Measures the adequacy of an agency’s management of its outputs and, where applicable, administered items. Includes price, quality and quantity indicators. The interrelationship between the three efficiency indicators of any one output should be considered when judging efficiency. |
| Equity or net assets | Residual interest in the assets of an entity after deduction of its liabilities. |
| Expense | Expenses represent the full costs of an activity, that is, the total value of all the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of the entity. Expenses include cash items, such as salary payments, as well as expenses that have been incurred, such as accruing employee entitlements that will be paid in the future. |
| Fair value | Valuation methodology: The amount for which an asset could be exchanged or a liability settled between knowledgeable, willing parties in an arm’s length transaction. Australian Government entities will move to this method incrementally by 30 June 2006 for valuing most infrastructure, plant and equipment. |
| Intermediate outcome | More specific medium-term impacts (eg trend data, targets or milestones) below the level of the planned outcomes specified in the Budget. A combination of several intermediate outcomes can at times be considered as a proxy for determining the achievement of outcomes or progress towards outcomes. *See* Outcomes. |
| Operating result | Equals revenue less expenses. |
| Outcomes | The government’s objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts actually achieved. |
| Output groups | A logical aggregation of agency outputs, where useful, and based either on homogeneity, type of product, business line or beneficiary target group. Aggregation of outputs may also be needed for the provision of adequate information for performance monitoring, or based on a materiality test. |
| Outputs | The goods and services produced by agencies on behalf of government for external organisations or individuals. Outputs also include goods and services for other areas of government external to the agency. |
| Price | One of the three key efficiency indicators. The amount the government or the community pays for the delivery of agreed outputs. |
| Quality | One of the three key efficiency indicators. Relates to the characteristics by which customers or stakeholders judge an organisation, product or service. Assessment of quality involves use of information gathered from interested parties to identify differences between users’ expectations and experiences. |
| Quantity | One of the three key efficiency indicators. Examples include the size of an output; count or volume measures; how many or how much. |
| Revenue | Total value of resources earned or received to cover the production of goods and services. |
| Special Account | Special Accounts allow money in the Consolidated Revenue Fund (CRF) to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (section 78 of the *Public Governance, Performance and Accountability (PGPA) Act 2013*) or through an Act of Parliament (section 80 of the *PGPA Act 2013*). |
| Special Appropriations (including Standing Appropriations) | An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year.  Standing appropriations are a subcategory consisting of ongoing special appropriations — the amount appropriated will depend on circumstances specified in the legislation. |